



2026 Services Level Agreement Administration of Revenue Recapture

State of Minnesota

Department of Revenue

and

Agency Name

Revenue Recapture ID

Date

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Introduction

This Service Level Agreement for the administration of Revenue Recapture between the agency listed on Page 1 (claimant agency, you, your) and the Minnesota Department of Revenue (the department, our, we, us) defines:

- Statutes and policies you must follow when using Revenue Recapture to resolve debts
- Terms and conditions we will follow when providing collection services to you
- Duties and responsibilities of both parties

Statutory Authorization

[Minnesota Statutes, Chapter 270A](#), also known as the Revenue Recapture Act, authorizes the commissioner of Revenue to collect debts for claimant agencies.

[Minnesota Administrative Rules, Chapter 8165](#), provides additional guidelines for using Revenue Recapture.

[Minnesota Statutes, section 541.05](#), is used by most agencies for their statute of limitations; however, some agencies follow a different statute.

Terms and Definitions

Review the following terms and definitions, as they apply to this Service Level Agreement.

- **Authorized Agent**
An employee of the claimant agency, also referred to as the Service Level Agreement signer, who:
 - Makes decisions or signs contracts on your agency's behalf.
 - Supervises agency's authorized users who refer debts.
 - Resolves administration or participation issues with Revenue Recapture.
- **Authorized Users**
Employees of your agency who earn W-2 wages and are authorized to add, change, and remove claims.
- **Contested Claim**
When a debtor disputes the validity of the claim.
- **Date of Debt**
Date the debt was incurred.
- **e-Services**
The Department of Revenue's online payment system agencies use to manage their claims. For more information, go to [Revenue Recapture e-Services](#).

- **Nonliable Spouse**
A spouse not responsible for a debt incurred by the other spouse.
- **Notice to the Debtor**
A notice you must provide a debtor when using the Revenue Recapture Program to collect a debt.
- **Priority of Claim**
The order claims are paid.
- **Reconciliation Report**
Reports in e-Services for you to reconcile Revenue Recapture claims.
- **Revenue Recapture**
The Minnesota Department of Revenue can take state refunds and other funds to pay claimant agencies through the Revenue Recapture process.
- **Statute of Limitations**
Legal amount of time an agency can collect a debt.
- **Third Party**
A person or entity who is an independent contractor, subcontractor, or billing agency.
- **Virtual Room**
Virtual Room is a secure space online to exchange files and other information with the Department of Revenue. For more information, go to [Audit Room and Virtual Room](#).

Definitions for the following terms are found in [Minnesota Statute Sec. 270A.03](#).

- Applicability
- Claimant Agency
- Commissioner
- Debtor
- Debt; debtor
- Department
- Refund
- Restitution

Duties of the Claimant Agency

These are your duties and responsibilities as the claimant agency.

Training and User Access Policies

You must:

- Request access for authorized users only.
- Not request or allow access for third parties. Third parties must not:
 - Administer claims.
 - Have access to e-Services.
 - Use their phone number or address as contact information on your notice to debtor or a claim's contact in e-Services.
- Not share user IDs or passwords. Each authorized user must have their own user ID and password.
- Contact us within five business days to notify us when changes occur with the authorized agents or e-Services users. We will:
 - Add, modify, or remove users.
 - Update your debtor and agency contact information.
- Allow access for business purposes only.
- Ensure all new and existing users complete required annual Revenue Recapture training.
- Provide users with training for:
 - Anti-browsing and data disclosure.
 - Your agency's claims, systems, and payment application processes.

Claim Requirements

You must:

- Ensure all debts meet statutory requirements before adding claims:
 - The claim balance is at least \$25.
 - The debtor's first and last name and Social Security Number are available to submit the claim.
 - All claims must have a unique agency control number. This number can be up to 18 characters. It must not be a Social Security Number.
 - There is no written payment agreement in place that prohibits use of Revenue Recapture.
 - The collection attempt will not result in the loss of federal funds.
 - Applicable statutes allow claim submission.

- Add all claims using the appropriate claim type:
 - Child Support.
 - Criminal Restitution.
 - Health Care Recapture.
 - General (all other types).
- Adhere to the management of claims by:
 - Sending notice to the debtor for each claim filed.
 - Submitting a Revenue Recapture claim for each new debt.
 - Contacting us before refunding Revenue Recapture or nonliable spouse overpayments of \$40 or more.
- Update Claims within 30 days of balance reduction changes.
- Monitor and ensure all claims are removed prior to the statute of limitations expiring.
- Ensure claims submitted for Revenue Recapture are not also referred under Client Relations.
[See Minnesota Statute Chapter 16D.](#)

Notification Requirements

Your notice to debtors must meet statutory requirements. [See Minnesota Statutes, section 270A.08](#).

You must:

- Follow the Notification guidelines on our [Revenue Recapture Related Information](#) webpage, for sending written notifications to the debtor.
 - If you add a claim for a deceased customer, you must send notification to their estate.
- Follow the Returned Mail guidelines on our [Revenue Recapture Related Information](#) webpage if the notice is returned due to an incorrect address.
- Keep a copy of the notification letter if the debt is within the statute of limitations or until the debt is paid or canceled.

Process Requirements

You must:

- Designate one or more employees to answer debtor and department questions about the claim
- Have processes to administer the following:
 - Nonliable spouse claims
 - Exemption claims
 - Contested claim hearings
 - Returned mail
 - Statute of limitations
 - Refunds and overpayments
 - Bankruptcy

Audit and Record Keeping Requirements

You must:

- Comply with our audits and correct issues found within the time limits given.
- Keep adequate records including, but not limited to:
 - Copies of notification letters
 - Claims filed
 - Payments received
 - Current balances
- Notify us if your agency no longer qualifies or wants to participate in Revenue Recapture. You will need to cease all existing claims.
- Place a hold on debtor accounts during bankruptcy proceedings and cancel claims for debts discharged in bankruptcy.

Duties of the Minnesota Department of Revenue

We must:

- Provide required annual training and support for agency staff who administer Revenue Recapture.
- Send debtors a Revenue Recapture notice when we apply a refund to their debt. This written notice must include:
 - The refund amount applied to the debt.
 - Your address and phone number.
 - The right of the debtor to contest the validity of the Revenue Recapture claim.
 - For joint refunds, a nonliable spouse has the right to request their portion of the refund.
- Process Revenue Recapture claims and account updates you submit by the next business day.
- Remit refund payments to you each business day.
- Make reconciliation reports available to you through Revenue Recapture e-Services.
- Notify you before making changes to Revenue Recapture requirements or procedures and provide an anticipated schedule for the changes.
- Audit you to ensure compliance with Minnesota Statutes, administrative rules and this Service Level Agreement.
- Inactivate users who have not accessed Revenue Recapture e-Services in 15 months.
- Suspend your agency if you do not follow Minnesota statutes, rules or policies.
- Require you to sign a Revenue Recapture Service Level Agreement.

Data Practice Responsibilities

We can exchange private data on individuals between Revenue, the Minnesota Taxpayer Rights Advocate, the Minnesota Attorney General's Office, the claimant agency, and the debtor, when necessary, with the intent of collecting debts through the revenue recapture process.

- Data we collect from you relating to claims filed under Revenue Recapture are private data on individuals.
- Any person you employ or previously employed who discloses information for any other reason than collecting debts using Revenue Recapture will be subject to civil and criminal penalties. [See Minnesota Statute section 270A.11.](#)

Legal Requirements

This Service Level Agreement is effective for three years unless canceled by either party.

We will suspend your access to e-Services for violating this Service Level Agreement. We will notify you before suspending your access.

You must authorize users for your agency to file, change or close claims with us. An authorized user is an employee within your agency earning W-2 wages.

The authorized users for your agency are:

The authorized agent for the Minnesota Department of Revenue is the Collection Division director.

You must not assign or transfer any rights or obligations under this Service Level Agreement without prior written approval of the department.

The claimant agency and the department agree we are each responsible for our own acts and the results thereof.

Any amendments to this Service Level Agreement must be in writing and executed by the same parties who executed the original agreement or their successors in office.

Please indicate how your agency qualifies to participate in Revenue Recapture. A list of agencies who are qualified can be found in [Minnesota Statutes, section 270A.03, subdivision 2.](#)

Qualifying agency type: _____

Signature Page

This agreement is effective on the date signed by the Minnesota Department of Revenue Collection Division director. This agreement supersedes all prior formal and informal agreements between the two agencies.

Your authorized agent must provide a digital or physical signature and return this Service Level Agreement to us.

Agency Name: _____

Authorized Agent: _____

Title: _____

Agent Email: _____

Phone: _____

Agent Signature: _____

Date: _____

Second Contact

A second contact is an employee at the agency with the same authority as the authorized agent or Service Level Agreement signer. This contact serves as a backup contact is the Service Level Agreement signer is unavailable for any reason, such as an unexpected leave of absence, who can act for the department on the agency's behalf.

Your second contact must provide a digital or physical signature.

Authorized Agent: _____

Title: _____

Agent Email: _____

Phone: _____

Agent Signature: _____

Date: _____

Approved By

Minnesota Department of Revenue

Date: _____

Signature: Sara Westly

Collection Division Director