



**The Commonwealth of Massachusetts  
Department of Revenue  
Child Support Enforcement Division**

**Request for Review of State Tax Refund Intercept**

If your state tax refund has been intercepted by the Massachusetts Department of Revenue (DOR) to recover past due child support, you have a right to request a review of the validity or amount of the intercept.

To request a review from DOR, complete and submit this form, along with the intercept notice you received from DOR (NOTICE OF INCOME TAX REFUND TRANSFER TO CHILD SUPPORT ENFORCEMENT) and any documents that may support your claim.

Supporting documents may include copies of:

- Canceled checks or money orders;
- Child support orders or modifications to them;
- Pay stubs that show monies withheld for child support;
- Letters from employers who have withheld wages from your salary in connection with income assignments;
- Receipts for child support payments made in cash; or
- If you pay child support through a court, a letter from the court documenting the amount of your arrears.

**Please Print:**

Name: \_\_\_\_\_  
Last First MI Social Security Number

Address: \_\_\_\_\_  
Street Home Phone

\_\_\_\_\_ City State Zip Code Work Phone

Please provide the name and Social Security number (if you know it) of **the custodial parent of the child(ren)** for whom you pay (paid) child support so that we may properly identify your case.

Name: \_\_\_\_\_  
Last First MI Social Security Number

Location of the Court where your child support Order was established: \_\_\_\_\_

Check One:    District Court    Probate Court

Date of your **original** order: \_\_\_\_\_ Amount of your **current** order: \$ \_\_\_\_\_ per \_\_\_\_\_

Amount you think you owe in arrears: \$ \_\_\_\_\_

Your reason for requesting a review. Check whichever one(s) applies:

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> 01 Wrong Amount Intercepted | <input type="checkbox"/> 03 No Court Order In Effect | <input type="checkbox"/> 05 Bankruptcy        |
| <input type="checkbox"/> 02 No Arrears               | <input type="checkbox"/> 04 Wrong Person             | <input type="checkbox"/> 06 Non-Debtor Spouse |

**Claim for Non-Debtor Spouse Refund**

Enclose a copy of your state tax return and a copy of all W-2 forms. Even if you are seeking to recover only that portion of your refund owed to your non-debtor spouse, you must also complete the upper portion of this form.

Name of Non-Debtor Spouse: \_\_\_\_\_  
Last First MI

Address if different from above: \_\_\_\_\_  
Street

\_\_\_\_\_ City State Zip Code

Signature of Non-Debtor Spouse: \_\_\_\_\_

Non-Debtor Spouse's Social Security Number: \_\_\_\_\_ Date: \_\_\_\_\_

Mail the completed form along with your notice of intercept and documentation to:

**MASSACHUSETTS DEPARTMENT OF REVENUE  
CHILD SUPPORT ENFORCEMENT DIVISION  
CUSTOMER SERVICE BUREAU  
P.O. BOX 7057  
BOSTON, MA 02204**

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**Your Right to Request a Review of State Tax Refund Intercept**

The Massachusetts Department of Revenue (DOR) has taken your state tax refund to recover past-due child support. The amount taken has been forwarded to DOR's Child Support Enforcement Division. You have the right to request a review of this action if you believe you have cause for dispute. **Your request for review must be filed within thirty (30) days of the date you receive this form.**

Any one of several factors would justify a request for review of an intercept of your tax refund. These include, but are not limited to:

**Wrong Amount Intercepted** - You believe that the amount intercepted is incorrect because you were not credited for all your payments, DOR computed your arrears balance incorrectly or the amount of your child support order has been modified by the court.

**No Arrears** - You believe that you have not been ordered to pay support or that you did not owe past-due child support.

**No Court Order in Effect** - You had been ordered to pay child support but your child support order was subsequently vacated by the court.

**Wrong Person** - You believe that you have been incorrectly identified as a person owing past-due child support.

**Bankruptcy** - If you received a discharge from the U.S. Bankruptcy Court before August 12, 1981, your child support debt may have been discharged. If you have a bankruptcy pending, your tax refund may be payable to the trustee. You must provide documentation including the date of any court order and you must prove that the person or entity to whom child support was owed was notified and listed as a creditor in the bankruptcy proceeding.

**Non-Debtor Spouse** - If you are remarried and if you filed jointly with your current spouse who earned income, she or he may be entitled to a portion of the refund that was intercepted.

The review process begins when you complete the Request for Review on the front of this information sheet and mail it to DOR with all relevant supporting information and documentation. We will send you an acknowledgment of receipt of your request for review and will keep you informed of the progress of your case. Please call us only if you do not hear from us within 14 days. You can contact us by dialing the Customer Service Number listed below.

**To preserve your right to request a review, you must return this form within 30 days.**

**CUSTOMER SERVICE BUREAU  
(800) 332-2733**