



Notice of Massachusetts Intercept of Winnings Child Support

Why did I receive this notice?

You received this notice because all or some of your winnings were taken for your past-due child support. Taking your winnings is called an intercept.

Because you won at least \$1,200, the law requires the casino to check with the Massachusetts Department of Revenue's Child Support Enforcement Division (DOR/CSE) to see if you owe past-due child support.

DOR/CSE told the casino to take all or some of your winnings because you owe past-due child support. The amount taken is shown on the payout information you got. The casino will send the money to DOR/CSE.

What if I don't agree that I owe any past-due child support?

You need to contact DOR/CSE within 14 days of today's date. If you can't fix things over the phone, DOR/CSE will tell you how to file a written request for a review of your case (this is called an administrative review).

What if I owe both past-due child support and state taxes?

The amount taken will be applied to your past-due child support first. Any money left after your child support obligation has been met will be applied to your past-due tax liability.

When will DOR/CSE give me credit for the amount taken?

DOR/CSE won't give you credit until they get the money from the casino and process it. You can contact DOR/CSE for more information.

What if I want to talk with someone about the intercept?

No one in the casino can answer any questions about the intercept. Only DOR/CSE can answer your questions.

How do I contact DOR/CSE?

- Call DOR/CSE at 800-332-2733
- If you disagree with the intercept make sure to call within 14 days

For more general information: mass.gov/dor/winnings

(See other side for tax intercept notice)



Notice of Massachusetts Intercept of Winnings Tax Liability

Why did I receive this notice?

You received this notice because all or some of your winnings were taken for your past-due state tax liability. Taking your winnings is called an intercept.

Because you won at least \$1,200, the law requires the casino to check with the Massachusetts Department of Revenue (DOR) to see if you have a past-due state tax liability.

DOR told the casino to take all or some of your winnings because of your past-due state tax liability. The amount taken is shown on the payout information you got. The casino will send the money to DOR.

What if I owe both past-due child support and state taxes?

The amount taken will be applied to your past-due child support first. Any money left after your child support obligation has been met will be applied to your past-due tax liability.

When will DOR give me credit for the amount taken?

DOR won't give you credit until they get the money from the casino and process it. It will take up to five days for DOR to process this payment and credit your DOR account.

What if I want to talk with someone about the intercept?

No one in the casino can answer any questions about the intercept. Only DOR can answer your questions.

How do I contact DOR?

- Call DOR at 617.887.6367

For more general information: mass.gov/dor/winnings

(See other side for child support intercept notice)