



**Massachusetts Department of Revenue
Child Support Services Division**

Customer Name
Address
City, State, Zip code

05/20/2016

PIN: Customer PIN

**Annual Notice of Child Support Delinquency:
You owe past-due child support**

As of Date: Certification Date

You owe past-due child support (arrearage). This notice tells you:

- How much past-due child support you owe
- Ways that we can collect the money you owe
- How to pay
- How to tell us if you think there's a mistake

If you have filed for bankruptcy, tell us right away. Some of the information in this letter might not apply to you.

If you move or change jobs, tell us right away. We need to know so we can send you important information about your case.

How much past-due child support do I owe?

The last page of this notice explains how much past-due child support you owe and why you owe this amount. You must pay all the child support you owe within 30 days of the date at the top of this notice.

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What happens if I don't pay?

We can collect the money in different ways. (This includes the money that you owe now and any current support that you owe but don't pay after the date of this letter.) For example, we can:

- **Take 25% more out of your paycheck.** For money you get regularly (such as wages, pensions, unemployment, or Workers' Compensation benefits) we can take 25% more than the amount in your child support order. For example, if we were taking \$100 of each paycheck for current support, we would start taking \$125.
- **Take money you have in the bank.** This includes money in bank accounts, stocks and bonds, and retirement funds.
- **Put a lien on your house or other buildings or land that you own.** For example, if you sell your house, we may take money from the sale to pay your past-due child support. We can do this even if the property is outside Massachusetts.
- **Suspend your driver's license and other licenses** or keep you from getting new ones. This includes your registration for your car, and other business, trade, professional, and recreational licenses.
- **Keep you from getting or renewing your passport,** once you owe more than \$2,500.
- **Tell consumer credit reporting agencies that you owe child support** if you owe more than \$500. This could hurt your credit score and make it harder to get loans.
- **Give your name to a collection agency.** Some of the money you pay the collection agency might go towards the collection agency fee, and the rest goes towards the past-due child support you owe.
- **Take your federal and Massachusetts tax refunds, if you still owe support at tax refund time.** If you're married and filing a joint tax return, your spouse may be able to get part of the refund. But, your spouse must ask the tax agency (for example, the Internal Revenue Service (IRS)) how to get it back.
- **Take some other payments:**
 - Payments from the Office of the State Comptroller or from the Abandoned Property Division of the State Treasurer
 - Payments from an insurance company
 - Some payments from the U.S. Department of the Treasury

If we pay any fees or other costs while we are trying to collect your past-due child support, we will add those costs to the amount you owe.

How do I send a payment?

To pay your past-due child support, mail a copy of this letter with a check or money order payable to the Commonwealth of Massachusetts. Write your Social Security number on the check or money order. Don't send cash.

Mail your payment to:

Massachusetts Department of Revenue
Child Support Services Division
Lockbox Bills
P.O. Box 55144
Boston, MA 02205-5144

What if I'm already making payments?

We can still try to collect the rest of the money you owe. Past-due child support is not like a loan, where you just need to pay a certain amount every month. All the money is due right away. Every month that you don't pay all your current child support, we can charge you 0.5% interest and a 0.5% penalty on **all the past-due child support you owe**. (But we don't charge interest and penalties on the interest and penalties you already owe.)

What if I think there's a mistake?

If you think we're wrong about how much you owe, you can ask for an administrative review. This means we'll review your child support account and decide if there's a mistake. You'll need to show us proof that you don't owe the money (for example, canceled checks and other receipts).

To ask for a review, fill out the form included with this letter and mail it within 30 days. **You can't ask for an administrative review over the phone.** We'll review your case and send you a determination letter (a letter with the results of our review). After we do the review, if we find that you still owe past-due child support, we can use all the ways listed in this notice to collect the money you owe.

If you think the results of your review are wrong, you can ask the court that issued the order to review your case. This is called a "judicial review" or "court review." If you want a court review, you must:

- Ask the court within 45 days of DOR's determination (decision)
- Include a copy of DOR's determination letter
- Tell us the date and time of the hearing

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What if I think I should be paying a different amount of child support?

If you think your current child support order should change, we can help you ask the court for a change. Call us at the number below or go to our website at www.mass.gov/css.

The court could tell you to pay more, less, or the same amount. To get an idea of how much a court may order you to pay in child support, use the Child Support Guidelines Worksheet. To access the Child Support Guidelines Worksheet, go to the Massachusetts Probate Court website at www.mass.gov/orgs/probate-and-family-court.

We can't help you with custody or parenting time issues. If you have any questions about these issues, talk to a lawyer.

Remember, the court can't change how much child support you already owe. The court can change only how much you owe starting from the day you ask for the change.

If you have any general questions or concerns about your case, please call us. Remember, if you think we're wrong about how much you owe and you want us to review your case, you have to fill out the form included with this letter and mail it to us to request an administrative review.

Past-due child support you owe as of: Date

Name of custodial parent

Court

Amount you owe

Frequency (how often)

Amount of past-due support

Other Parent Name		
Court Name		
\$\$\$	Frequency of Order	\$\$\$

Court Name		
\$\$\$	Frequency of Order	\$\$\$

Total past-due child support you owe: \$\$\$

Continued on back

Special Tax Refund Rule:

Here are the amounts we will tell the tax agency you owe now:

State: \$\$\$ Federal: \$\$\$

The amounts might not match because we can't collect penalties from your federal tax refund intercept.

IMPORTANTE: POR FAVOR HAGA TRADUCIR ESTE DOCUMENTO INMEDIATAMENTE

Customer Service Bureau
1-800-332-2733

Legal Notice

The law requires us to send you this notice at least once a year if you owe past-due child support. This is also your notice that we will take your federal and state income tax refunds if you don't pay the past-due amount. The past-due child support that you owe is now a judgment by operation of law. Because of that, there is a lien against any real or personal property you have now or get in the future until the past-due amount is paid. You also must pay any interest and penalty we charge.

Legal Authority

Massachusetts Laws: G.L. c. 119A, §§ 2, 4, 6, 12, 13, 16, and 17; G.L. c. 62D; G.L. c. 93, § 52A; G.L. c. 175, § 24D; G.L. c. 200A, § 10

Massachusetts Regulation: 830 CMR 119A.6.1

Federal Laws: 42 U.S.C. §§ 652, 664 and 666; 31 U.S.C. §3716