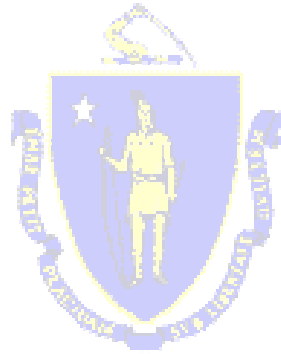


Massachusetts



Payment Intercept Program

Department of Revenue

Sample Documents

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Child Support Insurance Documents

Insurance Documents

Child Support - Insurance Claim Payment Levy/Intercept

Massachusetts
Department of
Revenue

Child Support Enforcement Division
NOTICE OF INSURANCE CLAIM PAYMENT LEVY/INTERCEPT
Massachusetts General Laws, Chapter 175, Section 24D; Chapter 119A, Sections 6, 13

Insurance Company:

Obligor's Name:

Obligor's SSN:

Date Of Notice:

Amount: \$

The individual named above owes past-due child support, which is a lien in favor of the Commonwealth, custodial parent, or both in the amount stated. G.L. c. 119A, §§ 6, 13.

Under Massachusetts law, you are required to forward the full amount of the child support lien, up to the amount of the insurance payment, to the Child Support Enforcement Division of the Massachusetts Department of Revenue (DOR). Before sending payment to DOR, deduct funds payable to any individual or other entity that has provided the claimant with a benefit of service in connection with the claim. When sending payment to DOR, complete the remittance form below, and enclose it with the payment. **Failure to complete and send the remittance forms may result in funds not being properly credited and distributed.** Disburse to the obligor any amount remaining after deducting the above amounts and after the child support lien has been satisfied. G.L. c. 175, § 24D; G.L. c. 119A, § 6.

An insurance company or claimant's attorney that surrenders property pursuant to this notice and the insured individual on whose behalf the company makes a payment are immune from any obligation or liability to the claimant or other interested party arising from the payment, notwithstanding the provisions of G.L. c.175 or any other law. G.L. c. 175, § 24D(d); G.L. c. 119A, § 6.

An insurance company or claimant's attorney that fails or refuses to surrender property pursuant to this notice shall be liable to the Commonwealth in a sum equal to the value of the property not so surrendered but not exceeding the amount of the lien, together with costs and interest, and an additional penalty equal to 25% of the amount recoverable. G.L. c.175, § 24D(d); G.L. c. 119A, § 6(b)(7).

Authorized Signature:

Alan LeBridg

Date Of Notice:

DOR CSE Payment Intercept Program (33)

Please complete and detach this remittance form and forward it with any payments resulting from this notice, to the payment address below. Make all checks payable to the Commonwealth of Massachusetts, and record the claimant/beneficiary's name and Social Security Number on the check.

Obligor's Name:

Obligor's SSN:

Obligor's Address:

Date of Payment to DOR:

Amount of Payment to DOR:

Insurance Company Name:

Representative's Name:

Send Payments to:	Send Correspondence to:	Customer Service Bureau Tel#:
DOR/CSE-Lockbox P.O. Box 55149 Boston MA 02205-5149	Payment Intercept Program Department of Revenue Child Support Enforcement Division P.O. Box 9560 Boston MA 02114-9560	1-800-332-2733

**Child Support -
Insurance Payment Intercept, Memorandum Regarding - Notice to Claimant**

**DOR CHILD SUPPORT ENFORCEMENT DIVISION – NOTICE TO CLAIMANT
MEMORANDUM REGARDING INSURANCE PAYMENT INTERCEPT**

To: _____ **SSN:** _____
(Claimant's Name) (Social Security number)

From: _____
(Name of Insurance company)

Re: Claim No: _____

Amount Intercepted: \$ _____ **Date:** _____
(Amount sent by insurer to DOR Child Support Enforcement Division)

The Child Support Enforcement Division of the Massachusetts Department of Revenue (DOR) has intercepted the above amount from the payment on your insurance claim. This money was intercepted to collect past-due child support, pursuant to section 24D of Massachusetts General Laws chapter 175 and section 6 of Massachusetts General Laws chapter 119A.

This insurance company and its insured are immune from any obligation or liability to you arising from the payment. G.L. c.175, § 24D(d); G.L. c. 119A, § 6(b)(8).

PLEASE DO NOT CONTACT THIS INSURANCE COMPANY REGARDING THE INTERCEPT.

Only DOR can answer questions about the intercept or your child support case. If you assert that you do not owe any past-due support, you can contact DOR at **1-(800) 332-2733** to obtain a Request for Administrative Review form.

If you have not provided DOR with your current home and mailing addresses, please call DOR immediately and provide this information.

IMPORTANTE: POR FAVOR HAGA TRADUCIR ESTE DOCUMENTO INMEDIATAMENTE

**Child Support -
Insurance Payment Intercept, Memorandum Regarding Notice to Attorney**

**DOR CHILD SUPPORT ENFORCEMENT – NOTICE TO ATTORNEY
MEMORANDUM REGARDING INSURANCE PAYMENT INTERCEPT**

To: _____
(Claimant's attorney)

From: _____
(Name of Insurance company)

Re: Claim filed by: _____
(Claimant's name) **SSN:** _____
(Claimant's Social Security number)

Claim No: _____ **Date:** _____

The Child Support Enforcement Division of the Massachusetts Department of Revenue (DOR) is enforcing a lien against the insurance payment to the above-named claimant to collect past-due child support, pursuant to G.L. c. 175, § 24D and G.L. c. 119A, § 6.

Pursuant to the enclosed notice from DOR, you must forward to DOR **immediately** all funds remaining, up to the lien amount, after deducting your fee and costs for handling this claim and any other payments made or payable by you directly to parties who have provided services related to this claim (e.g., medical services or repair services). After making these deductions, forward the entire amount remaining to DOR, up to the lien amount, along with the remittance form at the bottom of this memorandum. Attach an itemized statement listing the name of the individuals or other entities receiving funds, the amount of the funds, and the nature of the services provided to the claimant. Failure to send the correct amount to DOR **immediately** will render you liable for that amount, together with costs and interest, and an additional penalty equal to 25% of the amount recoverable. **The amount payable to DOR is not negotiable.** G.L. c. 119A, § 6(b)(7).

This insurance company and its insured are immune from any liability on the basis of the intercept. G.L. c. 175, § 24D(d); G.L. c. 119A, § 6(b)(8). **PLEASE DO NOT CONTACT THIS INSURANCE COMPANY REGARDING THE INTERCEPT** - only DOR can answer questions about the intercept or your client's child support case. You or the claimant may contact DOR at **1-(800) 332-2733**.

Once a child support debt accrues, it cannot be retroactively modified. G.L. c. 119A, § 13. If the claimant asserts no past-due child support is owed, the claimant can contact DOR directly to obtain a Request for Administrative Review. **You may not delay payment to DOR pending the resolution of any issues related to the intercept.** 830 CMR 175.24D.7(b).

Insurance Claim Payment Intercept Program (33) Attorney's Remittance Form

Please record the claimant's name and Social Security number on a check made payable to "Commonwealth of Massachusetts," complete and detach this remittance form, and send the form and payment to:
DOR/CSE - Lockbox, P.O. Box 55149, Boston, MA 02205-5149

Failure to complete and send the remittance form may result in funds not being properly credited towards the claimant's child support account.

Claimant's name: _____ Claimant's SSN: _____

Attorney's name: _____ Attorney's Phone no.: _____

Child Support lien amount: \$ _____

Total amount received by the claimant's attorney from the insurance company: \$ _____

Attorney's fees and costs deducted: \$ _____

Total of other deductions payable to parties providing services related to this claim (Attach an itemized statement of all services providers receiving funds, the amount and the nature of the service provided to the claimant): \$ _____

Amount paid to DOR/CSE, after deductions listed above: \$ _____

MassTax - Notice of Insurance Claim Payment Levy/Intercept

Massachusetts
Department of
Revenue

Taxpayer Services Division
NOTICE OF INSURANCE CLAIM PAYMENT LEVY/INTERCEPT
Massachusetts General Laws, Chapter 175D, Section 24F; Chapter 62C, Sections 50, 53

Insurance Company:

Obligor's Name:

Obligor's SSN:

Date Of Notice:

Amount: \$

The individual named above owes past-due taxes, which is a lien in favor of the Commonwealth in the amount stated. G.L. c. 62C, § 50.

Under Massachusetts law, you are required to forward the full amount of the tax lien, up to the amount of the insurance payment, to the Taxpayer Services Division of the Massachusetts Department of Revenue (DOR). **BEFORE sending payment to DOR, deduct the following amounts: 1) amounts payable to any individual or other entity that has provided the claimant with a benefit or service related to the claim pursuant to G.L. c. 175, § 24F(b); and 2) any amount owed for past due child support pursuant to G.L. c. 175, § 24D.** When sending payment to DOR, complete the remittance form below, and enclose it with the payment. **Failure to complete and send the remittance forms may result in funds not being properly credited and distributed.** Disburse to the obligor any amount remaining after deducting the above amounts and after the tax lien has been satisfied. G.L. c. 175, § 24F; G.L. c. 62C, §§ 50, 53.

An insurance company or claimant's attorney that surrenders property pursuant to this notice and the insured individual on whose behalf the company makes a payment shall be immune from any obligation or liability to the claimant or other interested party arising from the payment, notwithstanding the provisions of G.L. c. 175 or any other law. G.L. c. 175, § 24F(d).

An insurance company or claimant's attorney that fails or refuses to surrender property pursuant to this notice shall be liable in his own person and estate to the Commonwealth in a sum equal to the value of the property not so surrendered but not exceeding the amount of taxes for the collection of which such levy has been made, together with costs and interest, and an additional penalty equal to 50% of the amount recoverable under G.L. c. 62C, § 54(c)(1); G.L. c. 62C, § 54(c)(2).

Authorized Signature:

Alan LeBridge

Date Of Notice:

DOR TAX - Payment Intercept Program (229)

Please complete and detach this remittance form and forward it with any payments resulting from this notice, to the payment address below. Make all checks payable to the Commonwealth of Massachusetts, and record the obligor/claimant/beneficiary's name and Social Security Number on the check.

Obligor's Name:

Obligor's SSN:

Obligor's Address:

Date of Payment to DOR:

Amount of Payment to DOR:

Insurance Company Name:

Representative's Name:

Send Payments TO:	Send Correspondence TO:	Customer Service Bureau Tel#:
DOR Taxpayer Services Division P.O. Box 7021 Boston MA 02204 Attention - Insurance Payment Intercept	DOR TAX - Insurance Payment Intercept Program Department of Revenue Taxpayer Services Division P.O. Box 7021 Boston MA 02204	1-617-887-6400

MassTax - Memorandum regarding Insurance Payment Intercept - Notice to Taxpayer

DOR TAX – NOTICE TO TAXPAYER
MEMORANDUM REGARDING INSURANCE PAYMENT INTERCEPT

To:

(Claimant's Name)

SSN:

(Social Security number)

From:

(Name of Insurance company)

Re: Claim No:

Amount Intercepted: \$

(Amount sent by insurer to DOR TAX)

Date:

The Taxpayer Services Division of the Massachusetts Department of Revenue (DOR) has intercepted the above amount from the payment on your insurance claim. This money was intercepted to collect past-due taxes, pursuant to section 24F of Massachusetts General Laws chapter 175 and section 53 Massachusetts General Laws chapter 62C.

This insurance company and its insured are immune from any liability on the basis of the intercept. G.L. c.175, § 24F(d).

PLEASE DO NOT CONTACT THIS INSURANCE COMPANY REGARDING THE INTERCEPT - only DOR can answer questions about the intercept or your tax liability. You may contact DOR at **1-(617) 887-6400**.

If you have not provided DOR with your current home and mailing addresses, please call DOR immediately and provide this information.

IMPORTANTE: POR FAVOR HAGA TRADUCIR ESTE DOCUMENTO INMEDIATAMENTE

MassTax - Memorandum regarding Insurance Payment Intercept - Notice to Attorney

DOR TAX – NOTICE TO ATTORNEY

MEMORANDUM REGARDING INSURANCE PAYMENT INTERCEPT

To:

(Claimant's attorney)

From:

(Name of Insurance company)

Re: Claim filed by:

(Claimant's name)

Claim No:

SSN:

(Claimant's Social Security number)

Date:

The Taxpayer Services Division of the Massachusetts Department of Revenue (DOR) is enforcing a lien against the insurance payment to the above-named claimant to collect past-due taxes, pursuant to G.L. c. 175, § 24F. Pursuant to the enclosed notice from DOR, you must forward to DOR **immediately** all funds remaining, up to the lien amount, after deducting 1) your fee and costs for handling this claim and any other payments made or payable by you directly to parties who have provided services related to this claim (e.g., medical services or repair services) and 2) any amounts owed for past due child support pursuant to G.L. c. 175, § 24D. After making these deductions, forward the entire amount remaining to Taxpayer Services Division of the Massachusetts Department of Revenue, up to the lien amount, along with the remittance form at the bottom of this memorandum. Attach an itemized statement listing the name of the individuals or other entities receiving funds, the amount of the funds, and the nature of the services provided to the claimant. Failure to send the correct amount to DOR **immediately** will render you liable for that amount, together with costs and interest, and an additional penalty equal to 25% of the amount recoverable under G.L. c. 119A § 6(b)(8) (for child support owed) and a penalty equal to 50% of the amount recoverable under G.L. c. 62C, § 54(c)(1) (for taxes owed) G.L. c. 62C, § 54(c)(2). **The amount payable to Taxpayer Services Division of the Massachusetts Department of Revenue is not negotiable.** G.L. c. 119A § 6(b)(7). This insurance company and its insured are immune from any liability on the basis of the intercept. G.L. c.175, § 24D(d); G.L. c. 175, § 24F; G.L. c. 119A, § 6(b)(8). **PLEASE DO NOT CONTACT THIS INSURANCE COMPANY REGARDING THE INTERCEPT** - only DOR can answer questions about the intercept or your client's tax case. You or the claimant may contact DOR at **1-(617) 887-6400**. If the claimant has not provided DOR with current home and mailing addresses, please have him or her call DOR immediately and provide this information. **You may not delay payment to DOR pending the resolution of any issues related to the intercept.**

Attorney's Remittance Form – DOR TAX - Insurance Payment Intercept Program (229)

Please record the claimant's name and Social Security number on a check made payable to "Commonwealth of Massachusetts," complete and detach this remittance form, and send the form and payment to

TSD/DOR - P.O. Box 7021, Boston, MA 02204, Insurance Intercept.

Failure to complete and send the remittance form may result in funds not being properly credited towards the claimant's tax account.

Claimant's name:

Claimant's SSN:

Attorney's name:

Attorney's phone number:

Tax lien amount: \$

Total amount received by the claimant's attorney from the insurance company: \$

Attorney's fees and costs deducted: \$

Total of other deductions payable to parties providing services related to this claim (you must attach an itemized statement listing the names of the individuals or other entities receiving funds, the amount of the funds, and the nature of the services provided to the claimant): \$

Amount paid to TSD/DOR, after deductions listed above: \$

Amount paid to the claimant: \$

MassHealth Insurance Documents

MassHealth - Notice of Lien



*The Commonwealth of Massachusetts
Executive Office of Health and Human Services
MassHealth Casualty Recovery Unit
P.O. Box 15205
Worcester, MA 01615-0205*



<Date>

<Insurance Adjuster Name>
<Insurance Company>
<Address 1>
<Address 2>
<City, State & Zip>

RE: MEMBER
SSN:
Claim Number:

NOTICE OF LIEN

Pursuant to Massachusetts General Laws Chapter 18, section 5G and Chapter 118E, section 22, the Commonwealth of Massachusetts hereby asserts a lien against any amounts now due or which may hereafter be due **MEMBER** or his or her heirs, assignees or legal representatives from any recovery by judgment, settlement, compromise, or other action as a result of this accident or other incident.

Whenever the Commonwealth of Massachusetts has given notice to an insurer that it has provided public assistance benefits for an individual involved in an accident or other incident, the Commonwealth of Massachusetts must be named as a payee on any check issued by the insurer. The only exceptions would be when the Commonwealth of Massachusetts and the individual's attorney have agreed upon the specific amount due to the Commonwealth or when the insurer is paying the full amount of lien. In this case, the insurer may issue a separate check made payable to the Commonwealth of Massachusetts. Insurers entering into a "hold harmless" agreement should be aware that the Commonwealth may pursue recovery directly from an insurer whenever the Commonwealth suffers a financial loss as a result of an insurer's failure to honor its lien.

PLEASE SEND ALL CORRESPONDENCE TO:

**THE CENTER FOR HEALTH CARE FINANCING
CASUALTY RECOVERY UNIT
P.O. BOX 15205
WORCESTER, MA 01615-0205
(800) 754-1864**

MassHealth - Claims Remittance Advice



*The Commonwealth of Massachusetts
Executive Office of Health and Human Services
MassHealth Casualty Recovery Unit
P.O. Box 15205
Worcester, MA 01615-0205*



<Insurance Adjuster Name>
<Insurance Company>
<Address 1>
<Address 2>
<City, State & Zip>

Claimant Name: _____

Claimant SSN: _____

Claim Number: _____

***This figure is only valid for 30 days**

CLAIMS REMITTANCE ADVICE

The following is the current lien amount:

Total Amount of Medical and Financial Assistance Due: \$0

This Claims Remittance Advice reflects the amount of assistance provided to date that is due the Executive Office of Health and Health Human Services, Office of Medicaid, or the Department of Transitional Assistance.

This figure is valid only for thirty (30) days from the date on this correspondence.

Please contact this office three to four weeks prior to settlement for an update, as additional assistance may have been provided.

PLEASE SEND ALL CORRESPONDENCE TO:

**THE CENTER FOR HEALTH CARE FINANCING
CASUALTY RECOVERY UNIT
P.O. BOX 15205
WORCESTER, MA 01615-0205
(800) 754-1864**

MassHealth - Attorney Notice of Lien



*The Commonwealth of Massachusetts
Executive Office of Health and Human Services
MassHealth Casualty Recovery Unit
P.O. Box 15205
Worcester, MA 01615-0205*



<Date>

<Attorney_FirmName>
<Address1>
<Address2>
<City>, <State>, <Zip>

RE: <MassHealthMemberName>
SSN: <MemberSSN>
Claim Number: <ClaimNumber>

NOTICE OF LIEN

Pursuant to Massachusetts General Laws Chapter 18, section 5G and Chapter 118E, section 22, the Commonwealth of Massachusetts hereby asserts a lien against any amounts now due or which may hereafter be due **MEMBER** or his or her heirs, assignees or legal representatives from any recovery by judgment, settlement, compromise, or other action as a result of this accident or other incident.

PLEASE SEND ALL CORRESPONDENCE TO:
THE CENTER FOR HEALTH CARE FINANCING
CASUALTY RECOVERY UNIT
P.O. BOX 15205
WORCESTER, MA 01615-0205
754-1864

Retirement Board Documents

Retirement Board Documents

Retirement Board - Child Support Notice of Child Support Lien Levy

**Massachusetts
Department of
Revenue**

**Child Support Enforcement Division
NOTICE OF CHILD SUPPORT LIEN AND LEVY
Massachusetts General Laws, Chapter 32, Sections 11 & 19C**

Retirement Board:	Obligor/Claimant Name:
	Obligor/Claimant SSN:
Date Of Notice:	Amount: \$

The individual named above owes past-due child support, which is a lien in favor of the Commonwealth, a custodial parent, or both, in the amount stated. G.L. c. 32, §§ 11 & 19C; G.L. c. 119A, §§ 6, 6A and 12. Under Massachusetts law, you are required to forward the full amount of the child support lien, up to the amount of the retirement payment, to the Child Support Enforcement Division of the Massachusetts Department of Revenue (DOR), within 60 days of receipt of this notice and prior to making any payment of a lump sum to the obligor, unless DOR releases the lien or you receive notice that an appeal is pending. Upon receipt of a notice of appeal, continue to hold the funds until you are notified of resolution of the appeal. G.L. c. 32, §§ 11 & 19C; G.L. c. 119A, §§ 6, 6A and 12.

When sending a payment to DOR, complete the remittance form below and enclose it with the payment. Disburse to the obligor any amount remaining after the child support lien has been satisfied. G.L. c. 32, § 19C; G.L. c. 119A, §§ 6 and 6A. A retirement system and the members of the board of a retirement system which, upon demand, make a payment to DOR shall be discharged from any obligation or liability to the obligor, eligible spouse, beneficiary or any other person arising from that payment. G.L. c. 32, § 19C.

A person who fails or refuses to surrender property to DOR shall be liable in his own person and estate to the Commonwealth in a sum equal to the value of the property not so surrendered but not exceeding the amount of the lien, together with costs and interest. G.L. c. 119A, § 6(b)(7).

Authorized Signature: <i>Alan LeBridge</i>	Date Of Notice:
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Retirement Board Payment Intercept Program (12)

Please detach this stub and forward it with any payments resulting from this lien, to the address below. Make all payments payable to the Commonwealth of Massachusetts.

<i>Obligor/Claimant Name</i>	<i>Obligor/Claimant SSN</i>	Amount of Payment:
<i>Signature of Retirement Board Representative</i>	<i>Phone</i>	<i>Date of Payment:</i>
Send Payments To:	Send Correspondence To:	Retirement Board Program Coordinator Tel#:
Retirement Intercept Program Department of Revenue Child Support Enforcement Division P.O. Box 9560 Boston MA 02114-9560	Retirement Intercept Program Department of Revenue Child Support Enforcement Division P.O. Box 9560 Boston MA 02114-9560	Tel.#: 617-626-4155

Retirement Board – Notice of Intercept Return of Accumulated Deductions

**NOTICE OF INTERCEPT OF
RETURN OF ACCUMULATED DEDUCTIONS**

To: _____
Social Security Number: _____
From: _____
Amount of DOR Lien: _____
Date: _____

The Child Support Enforcement Division of the Massachusetts Department of Revenue (DOR) has intercepted the above amount from the return of accumulated deductions you requested. This money was intercepted to collect past-due child support, pursuant to sections 11 and 19C of the Massachusetts General Laws chapter 32 and section 6 of Massachusetts General Laws chapter 119A. There may be adverse tax consequences if these funds are used to pay your past-due child support obligation, rather than any other source of funds. If you want to make arrangements to use other funds to pay your past due child support, you must contact DOR at the number below within 30 days of the date of this notice.

PLEASE DO NOT CONTACT THIS RETIREMENT SYSTEM REGARDING THE INTERCEPT - only DOR can answer questions about the intercept or your child support case. You may contact The Department of Revenue at 1-617-626-4155.

IMPORTANT: POR FAVOR HAGA TRADUCIR ESTE DOCUMENTO INMEDIATAMENTE

WAIVER OF SIXTY-DAY FREEZE PERIOD

I, <Retiree> acknowledge that I owe \$XXXXXX in past-due child support and I waive my right to seek an administrative review through the Child Support Enforcement Division of the Department of Revenue. I do not want the <Pension Board> to freeze my retirement account for the 60-day period provided under chapters 32 and 119A. Instead, I authorize the <Retirement Board> to disburse, as soon as possible, \$3,979.09 to DOR and the remaining funds to me. As federal law requires the <Retirement Board> to withhold taxes from my retirement refund, I understand the disbursed funds represent after-tax amounts.

Signed: _____ Date: _____

Retirement Board – Memorandum Regarding Payment Intercept Notice to Claimant

**OR CHILD SUPPORT ENFORCEMENT DIVISION – NOTICE TO CLAIMANT
MEMORANDUM REGARDING PAYMENT INTERCEPT**

To: _____ **SSN:** _____
(Claimant's Name) (Social Security number)

From: _____
(Name of Retirement Board)

Re: Claim No: _____

Amount Intercepted: \$ _____ **Date:** _____
(Amount sent by Retirement Board to DOR Child Support Enforcement Division)

The Child Support Enforcement Division of the Massachusetts Department of Revenue (DOR) has intercepted the above amount from the payment on your retirement claim. This money was intercepted to collect past-due child support, pursuant to section 24D of Massachusetts General Laws chapter 175 and section 6 of Massachusetts General Laws chapter 119A.

This Retirement Board is immune from any obligation or liability to you arising from the payment. G.L. c.175, § 24D(d); G.L. c. 119A, § 6(b)(8).

PLEASE DO NOT CONTACT THIS RETIREMENT BOARD REGARDING THE INTERCEPT.

Only DOR can answer questions about the intercept or your child support case. If you assert that you do not owe any past-due support, you can contact DOR at **1-(800) 332-2733** to obtain a Request for Administrative Review form. If you have not provided DOR with your current home and mailing addresses, please call DOR immediately and provide this information.

IMPORTANTE: POR FAVOR HAGA TRADUCIR ESTE DOCUMENTO INMEDIATAMENTE