



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

**REQUEST FOR REVIEW OF FEDERAL TAX REFUND INTERCEPT**

If your federal tax refund or economic impact payment has been intercepted by the Internal Revenue Service (IRS) to recover past-due child support, you have a right to request a review of the validity or amount of the intercept. If you are currently married and believe some or all of your refund belongs to your current spouse, see reverse side for non-debtor spouse directions.

To request a review from DOR, complete and submit this form, along with the intercept notice you received from the IRS and any documents that 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
- A letter from the court through which your child support is paid, documenting the amount of your arrears

**Return this form and supporting documents to DOR by email to [CSECOVID19@dor.state.ma.us](mailto:CSECOVID19@dor.state.ma.us) or by mail to DOR/CSE, PO Box 2368, Woburn, MA, 01888-2368.**

**You must return this form within 15 days from the date you are notified of the intercept.**

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

ADDRESS: \_\_\_\_\_  
 Street Cell Phone

\_\_\_\_\_ City/Town State Zip Other Phone

\_\_\_\_\_ Email address

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 of custodial parent: \_\_\_\_\_  
 Last First MI Social Security Number

Location of the court where your child support order was established: \_\_\_\_\_

Date of your **original** order: \_\_\_\_\_ Amount of your **current** order: \$ \_\_\_\_\_ per \_\_\_\_\_ (week or month)

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

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

- Wrong Amount Intercepted
- No Arrears
- No Court Order in Effect
- Wrong Person

## Your Right to Request a Review of Federal Tax Refund Intercept

Your federal income tax refund or economic impact payment has been taken to recover past-due child support. The amount taken from the refund has been sent to the Child Support Enforcement Division of the Massachusetts Department of Revenue (DOR). You have the right to request a review of this action if you believe you have cause for dispute. **Your request for review with supporting documentation must be filed with DOR within 15 days of the date you received notice of the intercept.**

Any one of several factors would justify a request for review of an intercept of your tax refund or economic impact payment. These include:

**Wrong Amount Intercepted:** You believe that the amount intercepted is incorrect because you were not credited for all of 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 do 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.

**Injured (Non-Debtor) Spouse:** If you are married and you filed jointly with your current spouse, your spouse may be entitled to a portion of the refund. **This issue must be resolved by your spouse through the IRS, not DOR.** Visit the IRS website at [www.irs.gov](http://www.irs.gov) to obtain Form 8379, Injured Spouse Allocation.

The review process begins when you complete this form. **To preserve your right to request a review, you must return this form with supporting documentation within 15 days of the date you are notified of the intercept.**

Importante! Por favor haga traducir este aviso inmediatamente.	[Spanish]
Importante! Fate tradurre questo avviso immediatamente.	[Italian]
Pre inpotan! Fe tradui not sa a tousuit.	[Haitian Creole]
Important! Faites traduire cet avis immédiatement.	[French]
Importante! Mande traduzir este aviso imediatamente.	[Portuguese]
QUAN TRONG! CAN DICH CAO THI NAY LIEN	[Vietnamese]
Pilne! Proszę o niezwłoczne przetłumaczenie tego dokumentu.	[Polish]
VANZO! PROSIM NAJ SE TO OBVESTILO TAKOJ PREVEDE!	[Slovenian]
Mahalaga! Paki-salin itong paunawa.	[Tagalog]
VANZO! MOLIM DA SE OVA OBAVIJEST ODMAH PREVEDE!	[Croatian]