

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 Services 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 first page 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
1-800-332-2733