

_____ County

Before A Hearing Officer

Administrative Office of the Courts, Claimant Agency

VERSUS

Name And Address Of Defendant/Taxpayer

**NOTICE OF HEARING
SETOFF DEBT COLLECTION**

G.S. 105A-8

TO: Taxpayer listed above

A hearing on the validity of the claim of the State of North Carolina to the income tax refund due to the taxpayer named above will be held on the date and at the time and location shown below.

At the hearing, either party may appear in person or through an attorney and present evidence and arguments. If the taxpayer fails to appear or if, after the hearing, the State's claim is found to be valid, the entire amount, including interest, which is owing on that claim will be offset against any income tax refund otherwise due the taxpayer.

<i>Date Of Hearing</i>	<i>Time Of Hearing</i> <input type="checkbox"/> AM <input type="checkbox"/> PM	<i>Date</i>
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<i>Location Of Hearing</i>	<i>Signature</i> <input type="checkbox"/> Deputy CSC <input type="checkbox"/> Assistant CSC <input type="checkbox"/> Clerk Of Superior Court
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CERTIFICATE OF SERVICE

I certify that on the date shown below a copy of this Notice was served on each party by depositing a copy in the United States mail in an envelope bearing proper postage and addressed as follows:

<i>Name Of Defendant/Taxpayer</i>	<i>Name And Address Of Claimant Agency</i> Administrative Office of the Courts Setoff Debt Collection Officer P.O. Box 2448 [or Courier Box 56-10-50] Raleigh, NC 27602
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<i>Date</i>	<i>Signature</i> <input type="checkbox"/> Deputy CSC <input type="checkbox"/> Assistant CSC <input type="checkbox"/> Clerk Of Superior Court
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NOTE TO CLERK: *Serve copies on parties by first class mail. Place original in current year's Miscellaneous File for contested tax setoff claims. See reverse side for final decision to be entered after hearing.*

STATE OF NORTH CAROLINA

File No. 

_____ County

Before A Hearing Officer

Administrative Office of the Courts, Claimant Agency

VERSUS

Name And Address Of Defendant/Taxpayer

**FINAL DECISION
ON CONTESTED CLAIM
SETOFF DEBT COLLECTION**

G.S. 105A-8

Upon due notice, a hearing was held on the date shown below on the contested claim of the claimant agency, named above to the North Carolina income tax refund due to the taxpayer named above. The taxpayer

appeared in court or through an attorney. did not appear. The claimant agency was represented by _____ . was not represented.

On the basis of the entire record in this case and the evidence and arguments presented, if any, the undersigned hearing officer finds that the claim, as set forth in the Notice Of Claim To Income Tax Refund on record, is:

- a valid claim for the "Total Debt" shown below.
- not a valid claim.

It is ORDERED that:

- Pursuant to G.S. 105A-8 the Administrative Office of the Courts is entitled to the "Total Debt" shown below.
- The claim is denied and this setoff debt collection proceeding is dismissed. Pursuant to G.S. 105A-10, the Administrative Office of the Courts shall certify to the North Carolina Department of Revenue that the defendant/taxpayer owes no debt to the State.

This Order constitutes a final decision in a contested case within the meaning of G.S. 150B-43. The parties have exhausted all administrative remedies available to them under the North Carolina Setoff Debt Collection Act. Any party aggrieved by this decision is entitled to judicial review of the decision as provided in Article IV of the North Carolina Administrative Procedure Act (Chapter 150B of the North Carolina General Statutes).

DOCKET REFERENCE				AMOUNT OWING ON JUDGMENT			
County	Case File	Judgment Book	Page	Principal Amount As Docketed	Payments To Date	Interest To Date	Judgment Total
				\$	\$	\$	\$

TOTAL DEBT  \$

Date Of Hearing

Date Of Decision

Signature Of Hearing Officer

- Assistant CSC
- Clerk of Superior Court
- Magistrate