



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**GOVERNMENTAL ENTITY COLLECTIONS
NOTICE LETTER TO DEBTOR**

GEC-1
(Rev. 6/9/15)
9095

Note: The Setoff Debt Act specifies the language of this notice must be extensively followed.

Debtor:

According to our records, you owe (the claimant agency) a debt in the amount of (amount of debt), plus accruing interest if applicable, for (type of debt). You are hereby notified of (the claimant agency's) intention to submit or resubmit this debt to the South Carolina Department of Revenue for collection through the Setoff Debt Collection Act and/or Governmental Enterprise Accounts Receivable Collections Program (GEAR) until the debt is paid in full.

The Setoff Debt Collection Act allows the Department of Revenue to deduct, from any refund, this amount plus all costs, including a \$25 administrative fee. If you file a joint return with your spouse, this amount will be deducted from the total joint refund without regard to which spouse incurred the debt or actually withheld the taxes.

The GEAR Program, S.C. Code Section 12-4-580, authorizes the Department of Revenue to utilize all rights and powers of collection allowed under Title 12 in collection of the above debt. These powers include garnishment of wages, seizure of bank accounts, sales of real or personal property, and the revocation of any license.

The Department will utilize the powers granted under Title 12 of the S.C. Code of Laws unless you file a written protest, within thirty (30) days from the date of this notice, with the information contained below:

1. your name;
2. your address;
3. your social security number;
4. the type of debt in dispute; and
5. a detailed statement of all reasons you disagree with the debt amount or dispute that you owe the debt.

The original written protest must be mailed to (the claimant agency) at the following address: (address of entity requesting the setoff)