

**NOTICE REGARDING CHILD SUPPORT YOU OWE  
AND  
CERTIFICATION FOR TAX REFUND OFFSET/ PASSPORT DENIAL**

As of **August 31, 2014**, our records show that you owe support in the amount shown on the **Special Notice**. The law says that we may certify this amount to the state and federal government to offset all or part of your state, federal or city tax refunds to reduce or satisfy the amount owed. If you file jointly your spouse's share of any refund may be offset unless you have filed the appropriate tax forms to protect your spouse's share of the refund. Please refer to the applicable tax agency for further guidance. If the amount you owe exceeds \$2,500 your debt will be certified to the federal State Department. Once certified, the Secretary of State will refuse to issue a passport to you, and may revoke, restrict, or limit a passport that was previously issued.

We will certify your name and the support you owe to the state and federal government on or after **October 31, 2014** for tax refund offset and passport denial, and other federal administrative processes, without further notice to you, unless you either:

- 1. Make full payment of the support you owe (including the support amount shown on the Special Notice and any support which becomes due after August 31, 2014) so that the payment is received on or before October 31, 2014. You may make full payment by money order, cashier's check, or certified check. Be sure to include the payment coupon, attached to the Special Notice, with your payment.** In addition, payments can be made through electronic funds transfer and by credit card. For further information on these payment methods, visit the New York State child support website at **childsupport.ny.gov**; **OR**
- 2. Challenge the certification by making a written request for an administrative review. Include any documentation or information which supports any of the following:**
  - You are not the person identified on the Special Notice coupon as the "Support Payor" who owes support;
  - There is no court order for support;
  - The information on the Special Notice about the amount of support you owe is incorrect; or
  - There is a court order providing that the support you owe is not to be certified for the tax refund offset process.

You may use the enclosed "Request for Administrative Review" form to submit your written request for an administrative review. You may send your written challenge and necessary documentation or information identified on the enclosed "Request for Administrative Review" form to our Support Collection Unit at the address shown at the top of the Special Notice.

The support amount owed on the **Special Notice** will remain subject to certification for offset of your tax refunds and passport denial, and other administrative processes, **until it is paid in full**. Your tax refunds cannot be held if the arrears have been paid or are not owed. In addition, any current support payments you may be required to make after the date of this Notice, which you do not make, will be subject to the application of any offset we receive up to the amount we certified for tax refund offset without further notice to you. To determine additional amounts owed after the date of this Notice, you may contact us at the telephone number shown below or at **childsupport.ny.gov**. You have the right to petition the appropriate court for a modification of the terms of the order of support, including the amount of support and payment of arrears, because of a change in circumstances. Similarly, you may petition the appropriate court to seek enforcement of visitation rights.

Sincerely,

Support Collection Unit  
Telephone: 888-208-4485  
TTY: 866-875-9975  
Video Relay Service ([fcc.gov/encyclopedia/trs-providers](http://fcc.gov/encyclopedia/trs-providers))

## Information about the Administrative Review Process

You may request an administrative review if you believe that you do not owe the support amount provided on the enclosed **Special Notice**. If you wish to request an administrative review, you may do so by using the form on the back of this page and by completing the following 3 steps:

1. Place a checkmark ( √ ) in the appropriate boxes identifying your defense(s) on the form on the back of this page and identifying the required supporting documentation included to support your defense. If you have provided relevant documentation that is not listed, you may check the box labeled “other” and provide a description of the documentation included.
2. Provide your New York Case Identifier and county name (located on the **Special Notice**) and your personal information in the spaces provided on the form on the back of this page.
3. **Submit the completed form and documentation** to the address shown at the top of the **Special Notice**.

In the process of review of a proposed certification, you may be represented by an attorney or other person.

After you send in your written request for an administrative review and documentation, we will review your Support Collection Unit (SCU) records and any documents you provide to decide if your claim is correct. If you do not have written documentation, or if you need to present evidence other than written documents, you may request a conference with your written request for an administrative review. If you use the form on the back of this page to request an administrative review, you may request a conference by placing a checkmark (√) in the appropriate box on the form. We will notify you of the conference date and time. At the conference, you will be able to present evidence about your defense(s). We will decide if your claim is correct based on the SCU records, any submitted documents, and the evidence provided at the conference.

You will receive a written decision from us saying whether or not we agree with you. Our decision will be based solely upon consideration of the SCU records, any written documentation submitted by you and, if applicable, any evidence presented at a conference which you requested. Our written decision will be the final administrative determination. Upon the making of a final administrative determination that certification for tax refund offset/passport denial should not occur, wholly or in part, we will adjust the certification. In the event the offset has already occurred, we will repay you for amounts which were improperly offset. Upon receipt of the final administrative determination, you may seek judicial review of the determination pursuant to Article 78 of the New York State Civil Practice Law and Rules within the time limits provided in law.

If your support order was not issued in New York State, we can conduct the review or, if you prefer, the review can be conducted in the state that issued the support order. If you request that the review be performed by the state that issued the support order, we will contact that state within ten (10) days of the receipt of the written request, and you will be notified of the time and place of your administrative review by the state which issued the order.

**REQUEST FOR ADMINISTRATIVE REVIEW OF THE  
CERTIFICATION OF SUPPORT OWED FOR TAX REFUND OFFSET/PASSPORT DENIAL**

*BEFORE COMPLETING THIS FORM - Please read the other side of this form for information regarding an administrative review and further instructions.*

Prior to submitting any written documentation or appearing at any scheduled conference, you or your representative may review Support Collection Unit payment records relating to the proposed certification and obtain a copy thereof.

**I believe that I do not owe the amount of child support indicated on the Special Notice. I wish to challenge the certification based on the defense(s) and documentation checked below and on the documentation enclosed.**

- 1. I am not the person identified as owing support, as supported by:
  - a copy of my driver's license or identification card
  - a copy of my passport or my Social Security card
  - other (identify) \_\_\_\_\_
  
- 2. I am not under court order to pay support, or my support order was vacated, terminated or never entered by the court and no support arrears/past due support is due, as supported by:
  - a copy of the court order vacating or terminating my child support order
  - other (identify) \_\_\_\_\_
  
- 3. The amount shown as due is incorrect because a payment or payments I made were not credited to my account, the amount was not accurately computed, or my court order was modified, as supported by: \*
  - a copy (front and back) of a cancelled check or money order that was deposited by the child support agency but not credited to my account
  - documentation that supports my claim that my child support was not accurately computed
  - a copy of my court order modifying my child support order or setting the amount due
  - other (identify) \_\_\_\_\_

\*If the documentation provided does not challenge the entire amount due, I am including payment for the amount I do owe and reflecting that amount on the payment coupon (attached to the Special Notice), and I am sending the payment as the billing coupon directs.
  
- 4. The New York State court order of support includes a finding of arrears and that the court has taken into account anticipated tax refunds in determining the amount of periodic payments towards those arrears, and provides that such arrears are not to be certified for the tax refund offset process, and I have made all the periodic payments, as supported by:
  - a copy of my court order supporting my claim; and,
  - a copy (front and back) of my cancelled checks or money orders proving that I have made my periodic payments; or
  - a copy of the tax refund offset letters received proving that my tax refunds were applied to my child support case.
  
- 5. I am requesting a conference to discuss this matter.

**Completed and Submitted By:**

**New York Case Identifier:** \_\_\_\_\_ **County:** \_\_\_\_\_  
**Print Name:** \_\_\_\_\_ **Social Security Number:** \_\_\_\_\_  
**Signature:** \_\_\_\_\_ **Phone:** (\_\_\_\_) \_\_\_\_\_  
**Address:** \_\_\_\_\_ **Date:** \_\_\_\_\_