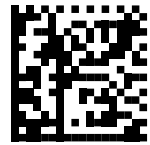




**North Carolina Department of Commerce  
Division of Employment Security  
Unemployment Insurance**



999999

**Pre Certification letter**

JOHN DOE  
700 Main Street  
RALEIGH, NC 27000

Mail Date: February 24, 2017  
Claimant ID: 1234567  
Amount of Overpayment: \$823.27  
Amount of Penalty: \$364.40  
Amount of Total Debt: <tot debt>

Our records indicate that an Adjudicator with the Division of Employment Security (DES) determined that you were overpaid unemployment insurance benefits in the amount shown above due to fraudulent acts or omissions on your part and/or your failure to report earnings as required. The Determination establishing the overpayment and the reason therefor has become final under N.C.G.S. § 96-15(b)(2). You may request a copy of the Determination supporting your debt by contacting a Recovery Specialist. As of the date of this Notice, you have not fully repaid the benefits and/or penalty assessed in question.

DES proposes to refer your debt as a covered unemployment compensation debt to the United States Department of the Treasury/IRS (Treasury) for collection through the Treasury Offset Program (TOP). Through TOP, the Treasury is authorized to offset your Federal income tax refund to repay your DES debt. If your debt is referred for collection through TOP, you will also be charged an administrative collection fee of seventeen dollars (\$17.00). In order to avoid the offset of your Federal income tax refund and this additional fee, you must do one of the following within sixty (60) days of the date of this notice:

- Repay your debt in full. Mail your payment with this letter attached to the above address, Attention: Benefit Payment Control. Make your check or money order payable to the Division of Employment Security. You may also remit payment by credit card on DES's website at [des.nc.gov](http://des.nc.gov), or by calling a Recovery Specialist at 919.707.1338.
- Enter into an installment pay agreement and remain current with the terms of the agreement. If you are unable to pay your debt in full, you may request to enter into an installment payment agreement. You must contact a Recovery Specialist within sixty (60) days of this notice, agree to an installment payment plan acceptable to DES, and pay the required down payment.
- Request re-evaluation of your debt. In accordance with 26 U.S.C. § 6402(f) and 31 C.F.R. § 285.8(c)(3)(i), you may request re-evaluation of your debt by presenting evidence that all or part of your debt is not due to fraud and/ or benefit year earnings, and/or is not subject to offset. Your evidence should be mailed to the below address, Attention: Benefit Payment Control, or sent by fax or email shown below. DES will consider all evidence presented and will notify you (by mail) of our decision on whether your debt will be referred to Treasury.

Please be advised that if you and your spouse file a joint Federal income tax return, your spouse may be entitled to a portion of the Federal income tax refund. Your spouse should obtain Federal Form 8379, Injured Spouse Allocation, if applicable. The instructions accompanying Form 8379 will explain the steps your spouse must take to receive his or her portion of the Federal income tax refund. If you do not remit payment in full, establish a repayment agreement, or present evidence in response to this Notice within sixty (60) days of the date of this notice, your debt will be referred to the Treasury. If you have any questions about this notice or your rights, you may contact a Recovery Specialist at 919.707.1338.

Help us prevent UI Fraud by responding timely and accurately to requests for information

