

2020 Hearing Officer Form

SC Code 12-56-65 states a hearing officer shall be appointed to hear a protest of a debtor.

Name of Claimant Agency

Hearing Officer's Name

The hearing officer cannot be a Magistrate, Judge or an active user in the Setoff Debt Program.

Hearing Officer's Title

Address

Telephone Number

SC Code 12-56-100 states that the claimant agencies shall indemnify the Department of Revenue against any injuries, actions, liabilities, or proceedings arising from performance, under the debt setoff provisions.

Signature of Setoff Debt Main Contact or Coordinator

Date

(DOR 1B)

The Setoff Debt Collection Act requires that you immediately notify the Department of Revenue (on the form prescribed by the Department – DOR 1B) if the debtor files a written protest. Retype or copy this form onto your letterhead.

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**GOVERNMENTAL ENTITY COLLECTIONS
NOTICE OF PROTEST BY DEBTOR**

GEC-2
(Rev. 8/24/15)
9096

NOTE: To be completed by claimant agency only. If the debtor files a written protest you must immediately notify the South Carolina Department of Revenue.

Email Notice of Protest by Debtor to SetOffDebt@dor.sc.gov, or mail to:

South Carolina Department of Revenue
ATTN: Governmental Entity Collections Coordinator
Protest: Setoff Debt Collection Act or GEAR
P.O. Box 125
Columbia, SC 29214-0219

Check applicable program(s):

Setoff Debt GEAR

Claimant Agency: _____ Agency ID#: _____

Debtor Name: _____

Debtor SSN: _____

Original Debt Amount: _____

MASC EIN: 57-6000743

The above debtor has filed a notice of protest with the undersigned claimant agency.

Print Name

Signature

Date

Email

() -
Telephone Number

(DOR 1C)

The Setoff Debt Collection Act requires that no setoff can be made if a debtor has filed a written protest until the hearing officer certifies to the Department of Revenue (on this form prescribed by the Department – DOR 1C) that he/she has conducted a hearing and ruled in favor of the claimant agency. Retype or copy this form onto your letterhead.

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**GOVERNMENTAL ENTITY COLLECTIONS
DECISION OF HEARING OFFICER**

GEC-3
(Rev. 8/24/15)
9097

Note: Per the Setoff Debt Collection Act, once a protest has been filed by a debtor, no collection action can be made until a hearing officer certifies to the South Carolina Department of Revenue that he has conducted a hearing and ruled in favor of the claimant agency.

Complete form and mail to:

South Carolina Department of Revenue
ATTN: Governmental Entity Collections Coordinator
Protest: Setoff Debt/GEAR Collection Act
P.O. Box 125
Columbia, SC 29214-0219

Check applicable program:

Setoff Debt GEAR

Claimant Agency: _____ Agency ID#: _____
Debtor Name: _____ Hearing Date: _____
Debtor SSN: _____
Original Debt Amount: \$ _____

MASC EIN: 57-6000743

I certify that I have conducted a hearing in the above matter pursuant to SC Code Section 12-56-65, and as a result find that:

- The debtor did not appear for the hearing; therefore, the amount of the debt originally submitted is correct.
- No amount is due from the debtor.
- The amount of the debt originally submitted through the Setoff Debt Collection Act should be REDUCED and the proper amount due is _____.
- The amount of the debt originally submitted through the Setoff Debt Collection Act is correct and is rightfully due from the above debtor.

Print Name (Hearing Officer)

Signature (Hearing Officer)

SWORN to before me this _____

Day of _____, _____

Notary public for South Carolina

My commission expires: _____

90971011

(DOR 1D)

The Department of Revenue recommends that every decision of the hearing officer be in writing and delivered to the debtor, along with instructions on how to appeal the decision of the hearing officer. Retype or copy this form onto your letterhead.

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

**GOVERNMENTAL ENTITY COLLECTIONS
APPEAL OF HEARING OFFICER'S DECISION**

GEC-5
(Rev. 6/23/15)
9099

If you are dissatisfied with the decision of the Hearing Officer, you have a right to appeal.

Administrative Appeal

You may appeal the decision of the Hearing Officer by requesting a contested case hearing before the Administrative Law Judge Division. The request must be made in writing within thirty (30) days from the date the Hearing Officer's decision was rendered and must be made in accordance with the rules of the Administrative Law Judge Division. Pursuant to S.C. Code Section 12-56-65, the appeal will not stop a setoff of your tax refund from occurring. If you are successful on appeal, you will receive a refund of the appropriate amount. However, if any portion of the debt is found to be due, you will not receive a refund of the administrative fee retained by the S.C. Department of Revenue.

Jury Trial

The Setoff Debt Collection Act does not create a right to a jury trial where one does not already exist. However, depending on the type of debt, other laws of South Carolina may entitle you to demand to have a jury determine the issue of indebtedness. In cases where a right to jury trial already exists and you wish to exercise that right, you will not be required to request a contested case hearing before the Administrative Law Judge Division, but instead, must file a summons and complaint in the Court of Common Pleas and serve the same on the claimant agency within thirty (30) days from the date the Hearing Officer's decision was rendered. The summons and complaint must name the claimant agency as a defendant and the allegations of the complaint must contest the debt and any potential setoff. Pursuant to S.C. Code Section 12-56-65, the appeal will not stop a setoff of your tax refund from occurring. If you are successful on appeal, you will receive a refund of the appropriate amount. However, if any portion of the debt is found to be due, you will not receive a refund of the administrative fee retained by the S.C. Department of Revenue.