



Date

Dear Parent/Guardian,

We are reaching out to inform you that Rising Sun-Ohio County Schools will begin utilizing the Tax Refund Exchange and Compliance System (TREC's) to collect outstanding debts for unpaid fees. These include, but are not limited to, uncollected textbook fees, device breakage, latchkey and Pre-K programs, lunch accounts, library books, and unreturned items such as jerseys. If you are receiving this letter, you currently owe over \$25 to Rising Sun-Ohio County Schools.

TREC's is an entity that will assist in collecting outstanding dues by filing against your state income tax refund. Please note that an additional \$20 fee, which goes to TREC's, and a 15% fine, which goes to the Indiana Department of Revenue, will be added as part of the garnishment process. To avoid these fees, you can pay in full or set up a payment plan with the Administrative Office.

Enclosed with this letter, you will find a Frequently Asked Questions (FAQ) document as well as an appeal form. If you believe that the fees have already been paid or if there is someone else claiming your child(ren) for state income taxes, you may complete the appeal form and return it to the Administrative Office within 15 days of receiving this notice.

We appreciate your prompt attention to this matter and are here to answer any questions you may have.

Sincerely,

Branden Roeder  
Superintendent

## **Tax Refund Exchange & Compliance System (TRECS)**

### **Frequently Asked Questions**

#### **1. What is TRECS?**

TRECS is a program that allows users to collect outstanding debts owed to local units of government by intercepting personal state income tax refunds.

#### **2. When did this program start?**

Indiana Code 6-8.1-9.5 was passed in 2017 and that law authorizes the program.

#### **3. What is the last day to make payment before the interception of my refund?**

Payment of the outstanding balance must be received in our office by December 31st.

#### **4. Can I get on a payment plan?**

You may set up a payment plan with the corporation prior to your delinquency being reported to TRECS. Once the delinquency had been turned over to TRECS, there is no option for a payment plan.

#### **5. How are debtors notified that their tax refund has been set off?**

The debtor receives an official letter from the Indiana Department of Revenue listing the amount that was setoff for indebtedness to a local government and a phone number to call for information.

#### **6. What are the fees and who receives those fees?**

The clearing house will charge \$20 and the Indiana Department of Revenue will impose a 15% fee. RSOCS does not charge or receive any of those fees.

#### **7. Can the fee be waived if it gets sent to the clearinghouse?**

Once our office turns over the information to the clearinghouse, we have no control over any fees.

#### **8. What is going to happen if my income tax refund is not enough to cover the outstanding delinquent amount?**

The remaining balance will still be owed and if it is not paid, the balance may be eligible for judgement and/or given to a collection agency.

#### **9. What can I do if I feel I don't owe this debt?**

If after contacting our office you feel you do not owe this debt, you may complete an appeal form in writing within 315 days of the date of your letter. The appeal will go before our hearing committee and a written decision will be given. The appeal form can be obtained from our office or our website at [www.risingsunschools.com](http://www.risingsunschools.com)



**Rising Sun-Ohio County Schools**  
**Tax Refund Exchange and Compliance System (TRECs)**  
**Appeal Form**

**Date:** \_\_\_\_\_

**Name:** \_\_\_\_\_

**Cell Phone:** \_\_\_\_\_

**Alternative Phone:** \_\_\_\_\_

**Address:** \_\_\_\_\_  
\_\_\_\_\_

**Please explain the reason for the appeal:**

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**Hearing Date:** \_\_\_\_\_

**Hearing Officer: Branden Roeder**

**Hearing Determination:    Approved** \_\_\_\_\_

**Denied** \_\_\_\_\_

**Comments:**

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**If you disagree with the written decision you may file an action with the circuit or superior court.**