

**ATTACHMENT A**

**IF YOU FILE A JOINT INCOME TAX RETURN:** You should obtain Form 8379, Injured Spouse Claim and Allocation, before filing your return. The instructions will explain the steps your spouse may take to obtain his or her share of your joint income tax refund.

**IF YOU ARE OR BECOME A FEDERAL EMPLOYEE:**

Your current net disposable pay is subject to offset if you do not pay your debt or take other action as described in the attached letter. Under the TOP, the U.S. Treasury will deduct up to 15% of your disposable net pay beginning in the pay period that your debt is submitted to the TOP, and continuing every pay period until your debt, including interest, penalties and other costs is paid in full.

You are entitled to a hearing to dispute the existence or amount of the debt, or the amount of the payroll deduction. To request a hearing, you must file a written request for a hearing no later than 15 days from the date of this notification. The timely filing of a petition for hearing will stay the commencement of salary offset proceedings. A final decision on the hearing (if one is requested) will be issued no later than 60 days after the filing of a petition requesting the hearing (unless extended by the hearing official). Written requests for a hearing must be sent to: *(enter the local MWR/VQ mailing address)*.

If you make or provide any knowingly false or frivolous statements, representations, or evidence, in addition to other penalties, you may be subject to disciplinary actions. If you become a Federal employee after receipt of this letter you should contact *(enter the name and telephone number of POC at local MWR/VQ office)* immediately.

Enclosure (1)