

**SAMPLE
PRE-INTERCEPT NOTICE**
(state agencies and universities)

We are writing to notify you that your name will be submitted to the California Franchise Tax Board for an intercept of any money that is owed to you to pay your liability to (Agency). In the event you are owed a tax refund or you win a California Lottery prize, the Franchise Tax Board will intercept from that money the amount you owe this agency.

California Government Code Sections 12419.5, 12419.7 and 12419.9 authorize the Office of the State Controller to collect money owed to a state agency or an educational institution by intercepting any money that the state owes the debtor. An amount owed to the debtor by the state includes a refund of taxes or state lottery winnings.

Our records show that the total amount now due and payable to (Agency) for this liability is \$_____. You have 30 days to pay voluntarily before we submit your name to the Franchise Tax Board for an intercept. If you have any questions about the nature of this liability or if you object to this action, please contact us within 30 days of the date of this letter. A representative will review your case upon receipt of your objections. If you submit no objections or if we consider the objections to be insufficient, we will proceed with this action.