

Note: This version of this form must be used beginning May 1, 2018.

Before May 1, 2018, use the previous version available at:

<http://courts.mi.gov/Administration/SCAO/Forms/courtforms/mc52old.pdf>

• <b>STATE OF MICHIGAN</b> _____ <b>JUDICIAL DISTRICT</b> _____ <b>JUDICIAL CIRCUIT</b>	<b>REQUEST AND WRIT FOR GARNISHMENT (INCOME TAX REFUND/CREDIT)</b>	• <b>CASE NO.</b>
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Court address	• Zip code	Court telephone no.
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This portion to be completed by the court only. **TO THE GARNISHEE: Make the amount intercepted pursuant to this writ payable to and mail to:**  the plaintiff.  the plaintiff's attorney.  the court.

Plaintiff's name and address (judgment creditor)	
Plaintiff FE no. / Social security no.	
Plaintiff's attorney, address	
Plaintiff attorney FE no.	Plaintiff attorney telephone no.

v

Defendant's name and address (judgment debtor)
Social security no.
Garnishee Third Party Withholding Unit Michigan Department of Treasury PO Box 30785 Lansing, Michigan 48909

**REQUEST** **NOTE for item 2:** If a civil judgment includes judgment interest in the "total judgment" field (as in the forms in use before the 5/07 revisions), the interest amount reported in item 2 should not include any postfiling interest already included in the judgment.

1. On \_\_\_\_\_, the plaintiff received judgment against the defendant for: \$ \_\_\_\_\_.
  2. The total amount of judgment interest accrued to date is: \$ \_\_\_\_\_.
  - The total amount of postjudgment costs accrued to date is: \$ \_\_\_\_\_.
  - The total amount of postjudgment payments made and credits to date is: \$ \_\_\_\_\_.
  - **The amount of the unsatisfied judgment now due (including interest and costs) is:** \$ \_\_\_\_\_.
  3. Plaintiff knows or with good reason believes the garnishee is indebted to or possesses or controls property belonging to defendant.
  4. Plaintiff requests a writ of garnishment to intercept income tax and that it be paid to  plaintiff's attorney.  plaintiff.
- I declare that the statements above are true to the best of my information, knowledge, and belief.

\_\_\_\_\_  
Date /s/ \_\_\_\_\_  
Plaintiff/Agent/Attorney signature

**WRIT OF GARNISHMENT** To be completed by the court.

**TO THE PLAINTIFF:**

1. The social security number field is blacked out for security reasons on all parts except the garnishee copy.
2. You must serve this writ on the state treasurer along with a \$6.00 fee and any discovery request for information related to this garnishment.
3. You must serve a copy of this writ on the defendant within 7 days after serving the writ on the state treasurer.
4. You are responsible for paying to the state treasurer any reasonable costs incurred by the state treasurer in providing information in response to your discovery request.
5. If a state tax refund or credit is not intercepted before October 31 of the year during which this writ of garnishment is to be processed, you will not receive a disclosure unless you file a written request with the state treasurer between November 1 and December 31 of the tax year following the tax year for which this writ was filed.

**TO THE DEFENDANT: See separate instructions.**

1. If a state tax refund or credit is intercepted pursuant to this writ, the state treasurer will notify you on a disclosure form.
2. You have **14 days** after being notified of an intercept to file objections to the writ of garnishment with the court. If you do not object within this time, the intercepted tax refund or credit held under this writ will be applied to the judgment **28 days** after the disclosure was filed with the court.

**TO THE GARNISHEE:**

1. Upon intercepting a state tax refund or credit, calculate the amount available to satisfy all or part of the garnishment.
2. Within 90 days after establishing any other liability for which the state tax refund or credit may be applied under MCL 205.30a, file with the court a verified disclosure identifying the intercepted amount, less any setoff, counterclaim, or other demand of the state against the defendant.
3. Unless notified by the court that objections to the writ of garnishment have been filed, payment of the intercepted amount must be made not less than 28 days after filing the disclosure.
4. **You are ordered to pay the amount intercepted under this writ as stated at the top of this form.**

Approved, SCAO

• <b>STATE OF MICHIGAN</b> _____ <b>JUDICIAL DISTRICT</b> _____ <b>JUDICIAL CIRCUIT</b>	<b>REQUEST AND WRIT FOR GARNISHMENT (INCOME TAX REFUND/CREDIT)</b>	• <b>CASE NO.</b>
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Court address	• Zip code	Court telephone no.
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• This portion to be completed by the court only. **TO THE GARNISHEE: Make the amount intercepted pursuant to this writ payable to and mail to:**  the plaintiff.  the plaintiff's attorney.  the court.

Plaintiff's name and address (judgment creditor)	
Plaintiff's attorney, address	
Plaintiff attorney FE no.	Plaintiff attorney telephone no.

v

Defendant's name and address (judgment debtor)	
Garnishee	Third Party Withholding Unit Michigan Department of Treasury PO Box 30785 Lansing, Michigan 48909

**REQUEST** **NOTE for item 2:** If a civil judgment includes judgment interest in the "total judgment" field (as in the forms in use before the 5/07 revisions), the interest amount reported in item 2 should not include any postfiling interest already included in the judgment.

1. On \_\_\_\_\_, the plaintiff received judgment against the defendant for: \$ \_\_\_\_\_ .
  2. The total amount of judgment interest accrued to date is: \$ \_\_\_\_\_ .  
The total amount of postjudgment costs accrued to date is: \$ \_\_\_\_\_ .  
The total amount of postjudgment payments made and credits to date is: \$ \_\_\_\_\_ .
  - **The amount of the unsatisfied judgment now due (including interest and costs) is:** \$ \_\_\_\_\_ .
  3. Plaintiff knows or with good reason believes the garnishee is indebted to or possesses or controls property belonging to defendant.
  4. Plaintiff requests a writ of garnishment to intercept income tax and that it be paid to  plaintiff's attorney.  plaintiff.
- I declare that the statements above are true to the best of my information, knowledge, and belief.

Date	/s/ Plaintiff/Agent/Attorney signature
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**TO THE PLAINTIFF:**

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2. You must serve this writ on the state treasurer along with a \$6.00 fee and any discovery request for information related to this garnishment.
3. You must serve a copy of this writ on the defendant within 7 days after serving the writ on the state treasurer.
4. You are responsible for paying to the state treasurer any reasonable costs incurred by the state treasurer in providing information in response to your discovery request.
5. If a state tax refund or credit is not intercepted before October 31 of the year during which this writ of garnishment is to be processed, you will not receive a disclosure unless you file a written request with the state treasurer between November 1 and December 31 of the tax year following the tax year for which this writ was filed.

**TO THE DEFENDANT: See separate instructions.**

1. If a state tax refund or credit is intercepted pursuant to this writ, the state treasurer will notify you on a disclosure form.
2. You have **14 days** after being notified of an intercept to file objections to the writ of garnishment with the court. If you do not object within this time, the intercepted tax refund or credit held under this writ will be applied to the judgment **28 days** after the disclosure was filed with the court.

**TO THE GARNISHEE:**

1. Upon intercepting a state tax refund or credit, calculate the amount available to satisfy all or part of the garnishment.
2. Within 90 days after establishing any other liability for which the state tax refund or credit may be applied under MCL 205.30a, file with the court a verified disclosure identifying the intercepted amount, less any setoff, counterclaim, or other demand of the state against the defendant.
3. Unless notified by the court that objections to the writ of garnishment have been filed, payment of the intercepted amount must be made not less than 28 days after filing the disclosure.
4. **You are ordered to pay the amount intercepted under this writ as stated at the top of this form.**

### **Instructions for the Defendant**

1. This writ has been issued because there is a judgment against you that you have not paid. In order to collect on this judgment, income owed to you may be withheld or property belonging to you may be taken from you and sold.
2. You may object to this garnishment if:
  - a. your income is exempt from garnishment by law,
  - b. you have a pending bankruptcy proceeding,
  - c. the maximum withheld exceeds the amount allowed by law,
  - d. you have paid the judgment in full,
  - e. the garnishment was not properly issued or is otherwise invalid.
3. Except for tax garnishments issued in criminal cases, you may send the plaintiff a written request to review postjudgment costs and fees listed in item 2 of the request. Within 28 days after receiving your request, the plaintiff must send an itemized list of the postjudgment costs and fees to you and the court. Within 28 days after receiving the itemized list, you may file a motion with the court to review the postjudgment costs and fees if you believe they are wrong. If the judge rules in your favor, the judge may order the motion fee to be deducted from the judgment balance.

**REQUEST AND WRIT FOR GARNISHMENT  
(INCOME TAX REFUND/CREDIT)**  
Case No. \_\_\_\_\_

**PROOF OF SERVICE**

**TO PROCESS SERVER:** You must serve the garnishee with this request and writ of garnishment, the \$6.00 fee, and any attachments, and file proof of service with the court clerk as directed by the plaintiff. If you are unable to complete service, you must return this original and all copies to the court clerk.

**CERTIFICATE / AFFIDAVIT OF SERVICE / NONSERVICE**

<input type="checkbox"/> <b>OFFICER CERTIFICATE</b> I certify that I am a sheriff, deputy sheriff, bailiff, appointed court officer, or attorney for a party [MCR 2.104(A)(2)], and that: (notarization not required)	<b>OR</b>	<input type="checkbox"/> <b>AFFIDAVIT OF PROCESS SERVER</b> Being first duly sworn, I state that I am a legally competent adult who is not a party or an officer of a corporate party, and that: (notarization required)
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I served the request and writ of garnishment, the \$6.00 fee, and any attachments by:  
 personal service     registered or certified mail (copy of return receipt attached) on:

Garnishee name Michigan Department of Treasury Third Party Withholding Unit	Complete address of service PO Box 30785 Lansing, Michigan 48909	Day, date, time
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I served a copy of the request and writ of garnishment by  
 personal service     first-class mail on:

Defendant name	Complete address of service	Day, date, time
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I have personally attempted to serve the request and writ of garnishment on the defendant and have been unable to complete service.

Defendant name	Complete address(es) of service	Day, date, time
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I declare that the statements above are true to the best of my information, knowledge, and belief.

Service fee	Miles traveled	Fee	
\$		\$	
Incorrect address fee	Miles traveled	Fee	<b>TOTAL FEE</b>
\$		\$	\$

\_\_\_\_\_  
Signature  
 \_\_\_\_\_  
Name (type or print)  
 \_\_\_\_\_  
Title

Subscribed and sworn to before me on \_\_\_\_\_, \_\_\_\_\_ County, Michigan.  
 Date

My commission expires: \_\_\_\_\_ Date      Signature: \_\_\_\_\_  
 Deputy court clerk/Notary public

Notary public, State of Michigan, County of \_\_\_\_\_

**ACKNOWLEDGMENT OF SERVICE**

I acknowledge that I have received the request and writ of garnishment (and the \$6.00 fee and attachments if applicable) on

\_\_\_\_\_  
Day, date, time  
 \_\_\_\_\_ on behalf of \_\_\_\_\_  
 Signature