

STATE INCOME TAX GARNISHMENTS & RELEASE OF GARNISHMENT

State Income Tax Garnishments are processed on all cases where monies are still owed.

The Garnishment Release would be sent if/when the defendant pays his/her account in full before the Court receives monies from the tax garnishment.

For 2006, Otsego County District Court sent out 351 income tax garnishments, which total cost is \$2,106 (which is \$6.00 per garnishment.) An estimated amount collected due to the garnishments is \$12,303.14.

www.michigan.gov
(To Print: use your browser's print function)

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Last Update: March 07, 2007

Information About Serving Income Tax Refund/Credit, Wage, And Vendor Garnishments

How to Serve a Garnishment

Obtain a judgment and appropriate Garnishment form against the defendant from a Michigan Court.

- For Income Tax Refunds or Credits: Form MC52, **Request and Writ for Garnishment (Income Tax Refund and/or Credit)**. This allows for a one-time intercept of an Income Tax Refund or Credit.
- For Vendor payments: Form MC13, **Request and Writ for Garnishment (Non-Periodic)**, which allows for a one-time intercept of a vendor payment. For intercepts of vendor payments over a specific time period, please obtain Form MC12, **Request and Writ for Garnishment (Periodic)** from the Court.
- For Wages of a State of Michigan Employee: Form MC12, **Request and Writ for Garnishment (Periodic)**, which allows for intercepts of wages over a specific time period.

The State of Michigan cannot honor judgments from non-Michigan courts, with the exception of federal garnishments.

It is extremely important that the defendant's Social Security Number or Federal Employee Identification Number (FEIN) is correctly identified on **the Request and Writ for Garnishment** to specifically identify whose income tax refund and/or credit to intercept.

The Michigan Department of Treasury also requires that the Social Security Number or FEIN of the party to whom the intercepts are to be remitted is included in the area designated "Plaintiff name and address," and/or "Plaintiff's attorney, bar no., and address."

The appropriate forms must be filed with a District or Circuit Court and bear the signature of the Deputy Court Clerk or the imprint of the seal of the court. **Copies of documents will not be accepted.**

Garnishment Fee

There is a \$6.00 processing fee per **Request and Writ for Garnishment**. Please make the check or money order payable to the "State of Michigan", and remit payment at the time the Request and Writ for Garnishment is served on the State of Michigan.

Serving Garnishments Electronically

The Michigan Department of Treasury encourages filers to take advantage of the electronic filing method. This method allows faster processing, is more efficient and is less expensive. Filers serving 50 or more income tax garnishments receive a discount on their processing fees. The fee is reduced to \$5.00 per garnishment.

To obtain instructions and a test packet for "Electronic Filing", contact the Third Party Withholding Unit at (517) 636-5333 or by writing the Michigan Department of Treasury, Attn: Third Party Withholding Unit, Collection Division, P.O. Box 15128, Lansing, MI 48901.

Where to Serve Garnishments

Serve garnishments on the State of Michigan by certified mail to:

Michigan Department of Treasury
 Attn: Third Party Withholding Unit
 Collection Division
 P. O. Box 15128
 Lansing, MI 48901

Notification Of Interception Of Income Tax Refunds

The Third Party Withholding Unit notifies the court, the plaintiff, and/or plaintiff's attorney, and the defendant that an income tax refund is being withheld for offset. If the Third Party Withholding Unit is not notified within 28 days that the garnishment has been released or satisfied, the intercepted tax refund or credit will be released to the plaintiff.

You will not receive a garnishment disclosure if an income tax refund or credit is not intercepted by October 31 of the tax processing year following the income tax return year under which your writ applies. To receive a disclosure, submit a written request between November 1 and December 31 of the tax processing year that follows the income tax return year. See the chart below for an example. Send the request to the Michigan Department of Treasury, Attn: Third Party Withholding, Collection Division, P.O. Box 15128, Lansing, MI 48901.

Income Tax Garnishment Service Date Period	Income Tax Return Year Applied to Garnishment	Tax Processing Year	Period to Submit Written Request for Disclosure
November 1, 2004 - October 31, 2005	2004 Income Tax Refunds	2005	November 1 - December 31, 2005
November 1, 2005 - October 31, 2006	2005 Income Tax Refunds	2006	November 1 - December 31, 2006
November 1, 2006 - October 31, 2007	2006 Income Tax Refunds	2007	November 1 - December 31, 2007

Disclosure of Garnishment Information

The Michigan Department of Treasury is committed to protecting the privacy of its citizens. Representatives of the Michigan Department of Treasury will only discuss matters concerning a garnishment with the plaintiff, plaintiff's attorney, defendant and/or spouse (if joint return), and a representative from the court in which the garnishment was filed. The defendant or plaintiff may appoint another individual or corporation to represent them in this matter by completing a Power of Attorney (Form 151)

Other Useful Information

- **State Bar of Michigan** - Attorney listings. Phone 1-800-968-1442. or www.michbar.org
- **Michigan Courts Information Web Page**
- **Internal Revenue Service (IRS)** - Phone 1-800-829-7650. Website: www.IRS.gov

Request and Writ for Garnishment (Income Tax Refund/Credit)

Use this form if you have a judgment and you want to collect payment on the judgment from the defendant's income tax refund or credit.

There is a fee for filing the request.

After the writ is issued, you must serve the correct number of copies of this writ on the State of Michigan, Department of Treasury (garnishee) along with a \$6.00 fee. Instructions are included on the form.

The defendant may file objections to the writ with the court. Objections must be filed with the court within 14 days from the date of service of the writ on the defendant.

If objections are filed, the court will schedule a hearing on the objections and notify you of the hearing date.

You cannot use this form garnish the defendant's wages or other periodic earnings, or checking, savings, or other accounts. Use Form MC 12 to garnish earnings and other income paid to the defendant on a periodic basis. Use Form MC 13 to garnish accounts.

(Form MC 52)

• STATE OF MICHIGAN _____ JUDICIAL DISTRICT _____ JUDICIAL CIRCUIT	REQUEST AND WRIT FOR GARNISHMENT (INCOME TAX REFUND/CREDIT)	• CASE NO.
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Court address • Zip code Court telephone no.

• This portion to be completed by the court only. **TO THE GARNISHEE: Make the amount intercepted under this writ payable to and mailed to:** the plaintiff. the plaintiff's attorney. the court.

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

v

Defendant name and address (judgment debtor)	
Social security no.	
Garnishee Third Party Withholding Unit Michigan Department of Treasury PO Box 15128 Lansing, Michigan 48901	

REQUEST Amounts in item 2 are to include all judgment interest accrued from filing date of complaint, all costs accrued from entry date of judgment, and all postjudgment payments/credits made (regardless of source) from entry date of judgment, up to the date of this request for garnishment.

1. Plaintiff received judgment against defendant for \$ _____ on _____.
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 and credits made 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 state treasurer is indebted to or controls property belonging to the defendant.
4. **Plaintiff requests** a writ of garnishment to intercept income tax.

I declare that the statements above are true to the best of my information, knowledge, and belief.

Date

Plaintiff/Agent/Attorney signature

WRIT OF GARNISHMENT To be completed by the court.

TO THE PLAINTIFF:

1. 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.
2. You must serve a copy of this writ on the defendant within 7 days after serving the writ on the state treasurer.
3. 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.
4. 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:

1. If a state tax refund or credit is intercepted under 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.**

Date of issue

Deputy court clerk

**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

OFFICER CERTIFICATE

OR

AFFIDAVIT OF PROCESS SERVER

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)

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)

- 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 15128 Lansing, Michigan 48901	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's 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	Mileage fee	Total fee
\$		\$	\$

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

Signature on behalf of _____

Approved, SCAO

Original - Court
1st copy - Garnishee
2nd copy - Defendant
3rd copy - Plaintiff

**STATE OF MICHIGAN
JUDICIAL DISTRICT
JUDICIAL CIRCUIT**

GARNISHMENT RELEASE

CASE NO.

Court address

Court telephone no.

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

v

Defendant's name and address (judgment debtor)
Social security number
Garnishee's name and address

TO THE GARNISHEE:

The garnishment issued on _____ is: withdrawn by the plaintiff.
Date

cancelled by the court.

You are released from further liability in connection with this garnishment.

Any amounts withheld as of _____ shall be returned to the defendant and any further withholdings shall be discontinued.
Date

Withdrawal authorized on _____ by _____
Date Plaintiff/Attorney Bar no.

Date

Deputy court clerk

CERTIFICATE OF MAILING

I certify that on this date this release was served on the garnishee and parties/attorneys by ordinary mail at their addresses shown above.

Date

Signature