

State Tax – Notice of Garnishment form

[insert NAME OF AGENCY]

Debtor [insert NAME OF DEBTOR]

Warrant No(s)

[insert warrant number]

[insert additional numbers if applicable]

NOTICE OF GARNISHMENT

Tax Debt

TO: [insert NAME OF GARNISHEE]

You are now a garnishee. AS A GARNISHEE, YOU NEED TO KNOW THE FOLLOWING:

[insert NAME OF DEBTOR] (who is called the "Debtor") owes money to the [insert NAME OF AGENCY] (who is called the "Creditor"). The debt became subject to garnishment on the date of each warrant identified below:

WARRANT NUMBER

WARRANT DATE

[insert warrant number]

[insert date of warrant]

The Debtor's employer identification number or the final four digits of the Debtor's Social Security number is _____ (insert if known).

The amount subject to garnishment is \$_____.

This notice garnishes all of the following:

- Wages that you owe the Debtor at the time this notice is delivered to you, and all wages that the Debtor earns until the full amount of the debt (including additional interest) is paid or the garnishment is released by the Creditor.
- All property of the Debtor (including money) that is in your possession, control or custody at the time this notice is delivered to you.
- All debts that you owe the Debtor at the time this notice is delivered to you, whether or not payment is due on the debt at the time you receive this notice.

YOU MUST ANSWER THIS NOTICE BY COMPLETING THE ATTACHED GARNISHEE RESPONSE WITHIN THE TIME ALLOWED BY LAW, WHETHER OR NOT YOU HOLD ANY OF THE DEBTOR'S PROPERTY OR OWE ANYTHING TO THE DEBTOR. IF YOU DO NOT TRUTHFULLY ANSWER THIS NOTICE, OR YOU DO NOT DELIVER MONEY OR PROPERTY WHEN YOU ARE REQUIRED TO DO SO, YOU WILL BE LIABLE TO THE CREDITOR.

If you have questions, you should contact an attorney. The Creditor cannot give you legal advice.

This notice of garnishment is issued by the [insert NAME OF AGENCY] as specifically authorized by ORS 18.854, 18.855, and the warrant(s) issued pursuant to ORS [insert ORS reference].

This notice is valid only if it has been delivered to you within 60 days after the date of issuance. The date of issuance is the date on which the issuer signs the certification (see "CERTIFICATION" below).

IMPORTANT ADDRESSES
(see Step 2 of Instructions to Garnishee form)

(Debtor)

Name: _____

Telephone No. (if known) (____) ____-____

Street Address: _____
City, State, Zip: _____, __ _____

____ Creditor has no knowledge of Debtor's address

(Garnishor)

Name: [insert NAME OF AGENCY]
Street address: [insert mail address]
City, State, Zip:
Telephone No. (____) ____-____

CERTIFICATION

(The following certification must be signed by an authorized representative of [insert NAME OF AGENCY]. However, a notice of garnishment issued by the Oregon Department of Revenue does not have to be signed.)

I certify that I have read this notice of garnishment and to the best of my knowledge, information and belief, there is good ground to support issuance of the notice, and the amount indicated as subject to garnishment is lawfully subject to collection by this notice.

_____, 20
[insert name of agency representative] Date
[insert title of agency representative]

(other identifying information)