

137-060-0410

Special Notice of Garnishment – Notice of Garnishment form

[insert NAME OF AGENCY]

Debtor [insert NAME OF DEBTOR]

Warrant No(s)

[insert warrant number]

[insert additional numbers if applicable]

SPECIAL 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. This is a SPECIAL notice of garnishment to satisfy state tax debt. As to wages, it is a one-time garnishment of 100 percent of the debtor's earnings unpaid as of the time you receive this notice. This Special notice of garnishment is issued as authorized by ORS 18.855(6), which reads as follows:

“If a state agency is issuing a notice of garnishment for collection of a state tax, and the state agency has reason to believe that the debtor intends to leave the state or do any other act that would jeopardize collection of the tax, the state agency may issue a special notice of garnishment. Any earnings, as defined in ORS 18.375, garnished under a special notice of garnishment are not subject to a claim of exemption under ORS 18.385. A special notice of garnishment issued under this subsection garnishes only that property of the debtor that is in the garnishee's possession, control or custody at the time the special notice is delivered, including debts not yet due, and all wages owed by the garnishee to the debtor at the time the special notice is delivered. A special notice of garnishment does not act to garnish wages earned by the debtor by reason of services rendered to the garnishee after the delivery of the special notice of garnishment.”

- 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)