

Guideline for Electronic Service of Writs of Garnishment on the Michigan Department of Treasury

Updated: August 2024

Michigan Court Rule (MCR) 3.101(F)(3) allows Request and Writ of Garnishment ([MC 52](#)) to be served upon the Department of Treasury (Treasury) electronically under guidelines established by the Department. The guidelines are required to specify each acceptable method of electronic service, the requirements necessary to complete service, and the address or location of each acceptable method of service. Based on the authority provided to Treasury under MCR 3.101(F)(3), Treasury is publishing these guidelines specifying the procedures for each acceptable method of electronic service upon the Department.

Writs of garnishment for Income Tax Refund/Credit may be served electronically upon the Department under the procedures specified in these guidelines. These guidelines are only applicable to the electronic service of writs of garnishment permitted by the Department under MCR 3.101(F)(3) and do not apply to or modify the service of a writ of garnishment under any method otherwise permitted under the Michigan Court Rules.

- I. **General Information.** MCR 3.101(F)(3) defines electronic service to include the submission of writs of garnishment through electronic methods. For purposes of this rule, “electronic methods” refers to the submission of writs of garnishments through File Transfer Service (FTS).
- II. **Test Packet Requirement.** First time electronic filers are required to demonstrate electronic filing ability through the submission of a test file prior to submitting signed writs of garnishment with the Department. Filers interested in electronic service of writs of garnishment should contact Treasury to request the Electronic Media Guide with instructions and test packet.

E-Mail: Treas-Collections-TPWUnit@michigan.gov

The guide will include detailed instructions for the test submission. Once completed, filers will receive positive confirmation the test packet was filed successfully. After positive confirmation has been received, that filer will be eligible to file writs of garnishment electronically through the instructed process. Filers that do not receive positive confirmation will not be eligible to file electronically and all subsequent filings will be rejected until that filer has demonstrated eligibility through the test process.

- III. **Authorized Filers Only.** Only authorized filers will be able to file through electronic methods. Filers who are eligible to submit writs of garnishment electronically will be required to provide verification of identity including valid name, mailing address, phone number, FEIN/SSN, and email address. Through this verification process, the filer represents to the Department that it is authorized to serve writs upon the Department on behalf of the plaintiff.
- IV. **Submitting Writs of Garnishment Electronically.** Filers are required to provide all relevant information from writs of garnishment being served upon the Department. The filer is responsible for the accuracy of all data submitted to the Department and represents to the Department the information being submitted is accurate and valid based on the information included on the writ of

garnishment. If a filer discovers an error in the electronic filing or publishing of a document, the filer shall contact Treasury as soon as possible. Treasury will review the documentation and contact the filing party for error resolution.

a. **FTS Upload for Service.** Once identity has been verified (Section III), filers will be provided with login and password credentials and instructions for accessing the Treasury FTS portal. Thereafter, the filer must submit all writs of garnishment through those credentials.

- V. Fees.** There is a fee of \$5.00 for each writ of garnishment filed electronically. The fee should be paid by check payable to the “State of Michigan” and remitted, along with a completed Transmittal for Electronic Service of Writs of Garnishment for Income Tax Refund/Credit, by mail at the time the writs of garnishment are served on the Department. Writ of Garnishment service date is the date payment is received by the Michigan Department of Treasury.
- VI. Completion of Service.** For those that comply with the above instructions, MCR 3.101(F)(3)(ii) provides that service shall be treated as completed as of the date and time submitted by the plaintiff, except any submission made on a Saturday, Sunday, or legal holiday will be deemed served on the next business day. Filers submitting via electronic methods will not receive positive confirmation regarding the status of their submission.
- VII. Effective date.** Electronic submission of writs of garnishment to effectuate service under MCR 3.101(F)(3) effective January 1, 2023. These guidelines for Electronic Service of writs of Garnishment are effective beginning Tax Year 2023.
- VIII. Miscellaneous Provisions.** Failure to comply with any of the aforementioned guidelines may result in denial of service and/or access to electronic filing. Acceptance of electronic writs of garnishment are not a final determination the writ complies with Treasury policies and procedures. If a filing is rejected for failure to comply with these guidelines, correspondence explaining why the filing was rejected will be sent to the filer, or the filer will be contacted by other appropriate means. All information electronically filed with Treasury must be for collection purposes only. All information electronically filed with Treasury will be subject to the confidentiality protections of Section 28(1)(f) of the Revenue Act, MCL 205.28(1)(f), as applicable. All information electronically served upon the Department will be secured, managed, and retained in accordance with all applicable Treasury policies.

These guidelines may be subject to review and updated periodically by the Department. The most recent updated version of these guidelines will be posted on the Department’s website. Copies of prior versions of these guidelines will be stored within the Department and will be made available upon request.

Additional information can be found on the Michigan Department of Treasury [Information about Serving Income Tax Refund/Credit, Wage, and Vendor Garnishments](#) website.