

Transmittal for Electronic Service of Writs of Garnishment for Income Tax Refund/Credit

Issued under authority of [MCL600.4061](#) and [MCR 3.101\(F\)\(3\)](#).

- Garnishments for individual income tax refunds or probate intercept orders can be submitted through File Transfer Service (FTS).
- A separate transmittal must accompany each electronic file submitted. **DO NOT EMAIL.**
- You **must** mail a copy of this form with your payment.
- If the Department of Treasury is unable to read or access the electronic file, you will be contacted. This may delay processing until a corrected electronic file(s) is resubmitted, which could result in the loss of your service date position.
- For assistance, visit the State of Michigan garnishment website at www.michigan.gov/garnishment.

Electronic Writs of Garnishment cannot be processed without this form.

PART 1: TRANSMITTER INFORMATION					
Name of Transmitter					Tax Year
Street Address					
City, State, ZIP Code					
Name of Contact Person		Email Address of Contact		Telephone Number	
PART 2: ELECTRONIC FILE TRANSFER SERVICE DETAILS					
File Order Number	No. of Records	FTS Login Name	Check Number	Total Dollar Value of Writs \$	Total Fee Amount Due \$
PART 3: CERTIFICATION					
<p>I certify each of the following requirements for the electronic file submitted to the Michigan Department of Treasury:</p> <ul style="list-style-type: none">• I have received a judgment against each principal defendant in a court of law for which a Request and Writ for Garnishment (MC 52) has been issued.• I have uploaded the required information about each MC 52 through the FTS site in accordance with the Guidelines for Electronic Service of Writs of Garnishment on the Michigan Department of Treasury website.• I have submitted a scanned version of each MC 52 in PDF format.• I certify the information in this electronic submission is correct and accurately corresponds to each MC 52 included in this transmittal.• I have kept physical copies of the signed MC 52 for each principal defendant included in this electronic filing.• I have kept a copy of this transmittal form for my records.• I have paid a fee of \$5.00 (for electronic submission) or \$6.00 (for non-electronic submission) for each Writ of Garnishment submitted and included a copy of the transmittal form with payment.• If your file passes and payment is received by 11/03/2025, your garnishment service date will be 11/03/2025.• If your file passes but payment is received after 11/03/2025, your service date will be the date the payment is received.• I understand the above requirements must be completed before the electronic submission of Writs of Garnishment can be processed.					
Signature			Date		

Mail to:

Michigan Department of Treasury
Third Party Withholding Unit
PO Box 30785
Lansing MI 48909