



STATE OF MICHIGAN
GRETCHEN WHITMER, GOVERNOR
DEPARTMENT OF TREASURY

LLPS INC
ATTN: PAYROLL
5859 W SAGINAW HWY
LANSING MI 48917-2460

Date: October 17, 2022
Account No.: S367805946
Contact Phone No.:
866-754-8651

RE: DORA BRIAN P
Levy #: 76868
Levy Date: 07/06/2022
Levy Amount: \$5190.01

Final Demand Notice for Response to Notice of Levy

Under Public Act 122 of 1941 (MCL 205.25), the state treasurer or an authorized representative may levy on all real and personal property and rights to property belonging to the taxpayer and seize the property of the taxpayer found within the state. The property can then be sold to satisfy an obligation owed to the state.

On 07/06/2022, the Michigan Department of Treasury (Treasury) issued a "Notice of Levy" (Form 884) for the person/account referenced above. If you possess property or rights to property belonging to the individual referenced above, you must submit the levy payment with a copy of this letter in the envelope provided. If you do not possess any property or rights to property belonging to the individual referenced above, please inform Treasury and explain why you do not need to submit any property or rights to property; e.g., no funds at the time of the levy or no accounts for this individual.

If you do not possess any property or rights to property of the individual referenced above, it is imperative that you provide a response to Treasury. A person who refuses or fails to surrender any property or rights to property subject to levy upon Treasury's demand is personally liable to the State of Michigan in an amount equal to the value of the property or rights not surrendered. Additionally, that person will also be liable for a penalty equal to 50% of the amount of the value of the property a person refused or failed to surrender, plus costs and interest as provided by statute. If Treasury does not receive a response, it may have to take further action to determine you do not possess any of the individual's property.

You must provide the required levy payment or an explanation as to why you are not required to provide the payment by 11/17/2022 to avoid action by Treasury or possibly being subject to the penalty described above.

Please call the contact phone number at the top of the page if you have any questions.

Sincerely,

Kavita Kale, Director
Collection Services Bureau

Enclosures:

"Levy Action Report for Employer – Tax" (Form 3793)
Envelope

Collection Services Bureau
P.O. BOX 30149
LANSING, MI 48909
www.michigan.gov/treasury



Instructions and Additional Information for Levy Action Report

Property attached: The levy extends to property possessed and obligations existing at the time of service. For wages, the levy extends to all successive paychecks until the amount of the levy is paid to the State. If there are no funds available to be submitted, the Action Report must still be completed and submitted showing the calculations.

Life of levy: The law provides that a wage levy is in effect until paid in full and no additional levy need be filed.

Successive seizures: When the property levied upon does not satisfy the debt, additional levies may be issued whenever and as often as necessary to satisfy the debt. For wage levies, amended levies may be filed to collect additional tax, penalty, and/or interest which might accrue, after the initial levy is satisfied.

Employer or third party liability to the State: A person who refuses or fails to surrender any property or rights to property subject to levy upon demand, is personally liable to the State of Michigan in an amount equal to the value of the property or rights not surrendered. In addition, the person shall be liable for a penalty equal to 50% of the amount recoverable plus costs, and interest will be charged as provided by statute.

Employer or third party liability to the debtor: The Public Act under which the levy is issued provides that a person who surrenders such property discharges his/her obligation to the taxpayer for the same amount, and relieves the employer or other third party from further liability to the State of Michigan.

Property exempt from levy: Salaries or wages due to the taxpayer are exempt from levy as outlined below:

1. F.I.C.A., Federal, State, and local taxes – Amounts withheld from gross pay for these taxes are exempt.
2. Court Order – Amounts directed to be paid to another person by a court order served prior to this levy are exempt.
3. Child Support – Garnishments for child support must be exempt even if they are served after this levy.
4. IRS levy – The amount required to be paid by an IRS levy served prior to this levy are exempt.
5. Insurance premiums and retirement contributions – The employee's share of insurance premiums and retirement contributions are exempt to the extent that such contributions are involuntary.
6. Personal exemption – The State of Michigan, Department of Treasury allows exemption of specific amounts of taxpayer's salary or wages. The tables below show the amounts exempt based on filing status and number of dependents.

Property not exempt from levy: Amounts deducted from gross salary or wages for credit unions, savings bonds, mortgage payments, parking charges, and other similar deductions are not exempt from levy.

Note: If taxpayer's filing status is unknown, use Table 3.

If the actual number of dependents is unknown, calculate based on one exemption for the taxpayer or two if the taxpayer is known to be married.

Table 1 Filing Status: Single or Married Filing Separate							
Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More than 6
Daily	40.96	56.92	72.88	88.85	104.81	120.77	25 plus 15.96 for each exemption
Weekly	204.81	284.62	364.42	444.23	524.04	603.85	125 plus 79.81 for each exemption
Biweekly	409.62	569.23	728.85	888.46	1048.08	1207.69	250 plus 159.62 for each exemption
Semimonthly	443.75	616.67	789.58	962.50	1135.42	1308.33	270.83 plus 172.92 for each exemption
Monthly	887.50	1233.33	1579.17	1925.00	2270.83	2616.67	541.67 plus 345.83 for each exemption

Table 2 Filing Status: Married Filing Joint Return (and Qualifying Widow(er)s)							
Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More than 6
Daily	65.96	81.92	97.88	113.85	129.81	145.77	50 plus 15.96 for each exemption
Weekly	329.81	409.62	489.42	569.23	649.04	728.85	250 plus 79.81 for each exemption
Biweekly	659.62	819.23	978.85	1138.46	1298.08	1457.69	500 plus 159.62 for each exemption
Semimonthly	714.58	887.50	1060.42	1233.33	1406.25	1579.17	541.67 plus 172.92 for each exemption
Monthly	1429.17	1775.00	2120.83	2466.67	2812.50	3158.33	1083.33 plus 345.83 for each exemption

Table 3 Filing Status: Head of Household							
Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More than 6
Daily	52.69	68.65	84.62	100.58	116.54	132.50	36.73 plus 15.96 for each exemption
Weekly	263.46	343.27	423.08	502.88	582.69	662.50	183.65 plus 79.81 for each exemption
Biweekly	526.92	686.54	846.15	1005.77	1165.38	1325.00	367.30 plus 159.62 for each exemption
Semimonthly	570.83	743.75	916.67	1089.58	1262.50	1435.42	397.91 plus 172.92 for each exemption
Monthly	1141.67	1487.50	1833.33	2179.17	2525.00	2870.83	795.84 plus 345.83 for each exemption



Michigan Department of Treasury
3793 (Rev. 09-18)

Levy Action Report for Employer – Tax

Issued under authority of Public Act 122 of 1941.

INSTRUCTIONS: Review the explanation of levy and instructions provided. Make a copy of this form prior to completion. If the payment calculated will not satisfy the total amount of the levy issued, use the blank form for the next levy payment calculation. Type or print legibly and complete all fields. Return the completed form with payment in the envelope provided. Make check(s) payable to the State of Michigan and put the taxpayer's account number on the check. In the event that the calculation results in no funds being available for the pay period, the completed form must still be submitted.

Taxpayer's Name	Social Security Number	Account Number on Levy Form 884
Employer Name		
At the time of service of the Notice of Levy (Form 884):		
<input type="checkbox"/> Check if the employer was not indebted to the above named person. Check one of the following reasons why:		
<input type="checkbox"/> No record of person's employment.		
<input type="checkbox"/> Employee terminated employment. Enter effective date (mm/dd/yyyy): ____/____/____		
<input type="checkbox"/> Employee was laid off. Enter effective date (mm/dd/yyyy): ____/____/____		
Employee expected back to work on (mm/dd/yyyy): ____/____/____		
<input type="checkbox"/> Other – Provide a detailed explanation:		
<input type="checkbox"/> Check if the employer was indebted to the above named person. Complete the levy payment computation below.		
1. Gross Pay		1. <table border="1" style="width: 100%; height: 20px;"></table>
Allowable exemptions:		
1a. F.I.C.A.	1a.	<table border="1" style="width: 100%; height: 20px;"></table>
1b. Federal Income Tax	1b.	<table border="1" style="width: 100%; height: 20px;"></table>
1c. State Income Tax	1c.	<table border="1" style="width: 100%; height: 20px;"></table>
1d. City Income Tax	1d.	<table border="1" style="width: 100%; height: 20px;"></table>
1e. Garnishment, IRS Levy, etc. (only if served prior to State levy)	1e.	<table border="1" style="width: 100%; height: 20px;"></table>
1f. Court Order Child Support*	1f.	<table border="1" style="width: 100%; height: 20px;"></table>
1g. Group Health and Life Insurance Premiums	1g.	<table border="1" style="width: 100%; height: 20px;"></table>
1h. Retirement Contributions (involuntary contributions)	1h.	<table border="1" style="width: 100%; height: 20px;"></table>
1i. Personal Exemption Allowance (see instructions)	1i.	<table border="1" style="width: 100%; height: 20px;"></table>
2. Total Exemptions. Add lines 1a through 1i		2. <table border="1" style="width: 100%; height: 20px;"></table>
3. Payment on Levy. Subtract line 2 from line 1. Pay this amount or total amount of levy, whichever is less		3. <table border="1" style="width: 100%; height: 20px;"></table>
<small>*Garnishment for child support must be treated as a deduction even if served after this levy.</small>		
CERTIFICATION		
Under penalty of perjury, I declare that I have examined this information, including accompanying documents, and certify to the best of my knowledge and belief, it is true, correct, and complete.		
Signature of Person Preparing This Report	Print Preparer's Name and Title	Date