



Massachusetts Department of Revenue  
Child Support Services Division

**NOTICE OF LEVY TO MULTI-STATE FINANCIAL INSTITUTION**  
**RETURN WITH PAYMENT**  
**Levy #:1234**

**\*\*SEE REVERSE FOR NOTICE OF RIGHT TO GARNISH FEDERAL BENEFITS\*\***  
(Massachusetts General Laws, Chapter 119A, § 6;42 U.S.C. § 666(a)(4)(B); (a)(17)(A)(ii); (c)(1)(G)(ii))

**Bank/Institution Name**  
**Address**  
**City, State, Zip code**

**MULTI-STATE LEVY**

**Individual's Name and Address**  
**CustomerName**  
**Address**  
**City, State, Zip code**

**PIN: Customer PIN**  
**SSN: Customer SSN**  
**Total Amount Due: \$\$\$**

Chapter 119A, § 6 (b)(1) of the Massachusetts General Laws provides a lien for the above child support debts. Notice and demand have been made on the individual for the total amount due set forth above, but he or she has refused or neglected to pay. The amount is currently due, owing and unpaid.

You are hereby notified that all property or rights to property, monies and credits belonging to the individual whose name or Social Security number appears above, or for which you are obligated to the individual, and currently in your possession, is levied upon for payment of the child support debts. Demand is hereby made for the immediate payment of the amount set forth above, or for such lesser amount, from the property, monies and credits levied upon and currently in your possession associated with the individual or Social Security number. You are directed to immediately freeze such property, monies and credits and hold them for a period of 21 days, or 45 days in the case of mutual fund shares or securities. Unless otherwise instructed by the Child Support Services Division of the Department of Revenue (DOR), you are directed to make payment to DOR at the end of this period to the address listed on the accompanying response to levy form. An organization that holds property with respect to a life insurance or endowment contract shall remit payment within 90 days of the date of the levy. G.L. c. 119A, § 6 (b)(6). IF THE FINANCIAL ACCOUNTS ARE LOCATED OUTSIDE THE COMMONWEALTH OF MASSACHUSETTS, DOR IS AUTHORIZED TO LEVY THESE ACCOUNTS PURSUANT TO FEDERAL LAW. 42 U.S.C. § 666(a)(4)(B); (a)(17)(A)(ii); (c)(1)(G)(ii). **Please note that if the account is jointly held with any individuals whose names do not appear on the Notice of Levy, you must send copies of the Notice of Levy to those individuals immediately.**

This levy will remain in effect for 60 days from the date of receipt or until the amount due is paid in full to DOR, whichever occurs first. Do not send a payment if the amount to be levied, minus the processing fee, is less than \$25.

**THIS LEVY ATTACHES TO ANY AND ALL ACCOUNTS THAT THE INDIVIDUAL CURRENTLY HAS IN YOUR INSTITUTION AND ANY AND ALL ACCOUNTS THAT ARE OPENED BY THE INDIVIDUAL, OR UNDER THE SOCIAL SECURITY NUMBER IDENTIFIED ABOVE, WITHIN 60 DAYS OF THE DATE OF THIS LEVY.**

**NOTWITHSTANDING THE FOREGOING, THE FOLLOWING ACCOUNTS ONLY ARE EXEMPT FROM THIS LEVY:**

**Account Number(s)**

Any person who fails or refuses to surrender property subject to this levy shall be liable to the Commonwealth in his own person in a sum equal to the value of the property not so surrendered, together with costs and interest up to the maximum annual rate established by G.L. c. 62C, § 32. Failure or refusal to surrender such property without reasonable cause shall further subject such person to a penalty equal to 25% of the amount recoverable. G.L. c. 119A, § 6 (b)(7).

**NOTE: You must complete and return the Response to Levy on the reverse side of this Notice of Levy.**

Deputy Commissioner Name and Title of Authorized DOR/CSS Staff	Signature	Date
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## MULTI-STATE FINANCIAL INSTITUTION RESPONSE TO

**LEVY#:1234**

Please complete this form and return it to DOR, at the address below, along with any payments resulting from this levy. Make all payments to the Commonwealth of Massachusetts.

Individual's Name	SSN	Total Amt. of Levied Funds
<b>Customer Name</b>	<b>Customer SSN</b>	\$ _____
Signature	Financial Institution	Date
<b>Bank/Institution Name</b>		

**SEND TO:** Massachusetts Department of Revenue  
Child Support Services Division  
Misc. Pmt. Processing  
P.O. Box 55149  
Boston, MA 02205-5149

### NOTICE OF RIGHT TO GARNISH FEDERAL BENEFITS

This garnishment order was issued by the Child Support Services Division of the Massachusetts Department of Revenue (DOR) pursuant to authority to attach or seize assets of noncustodial parents in financial institutions in the Commonwealth of Massachusetts and other states. 42 U.S.C. § 666, M.G.L. c. 119A, § 6.

Accordingly, the garnishee is hereby notified that the procedures established under 31 CFR Part 212 for identifying and protecting federal benefits deposited to accounts at financial institutions do not apply to this garnishment order.

The garnishee should comply with the terms of the order, including instructions for withholding and retaining any funds deposited to any accounts covered by this order, pending further order of DOR.